



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

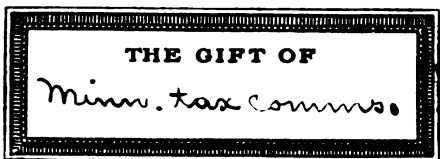
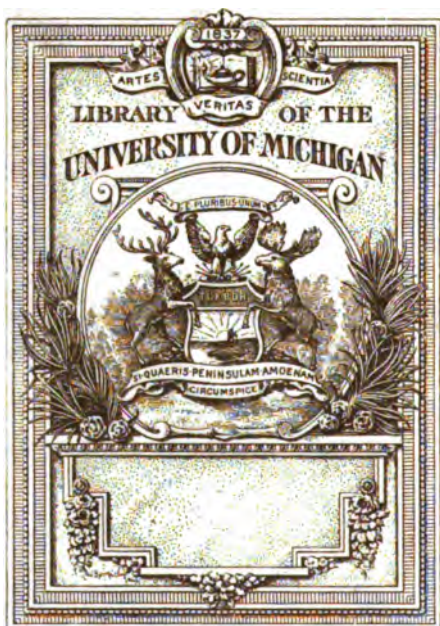
We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

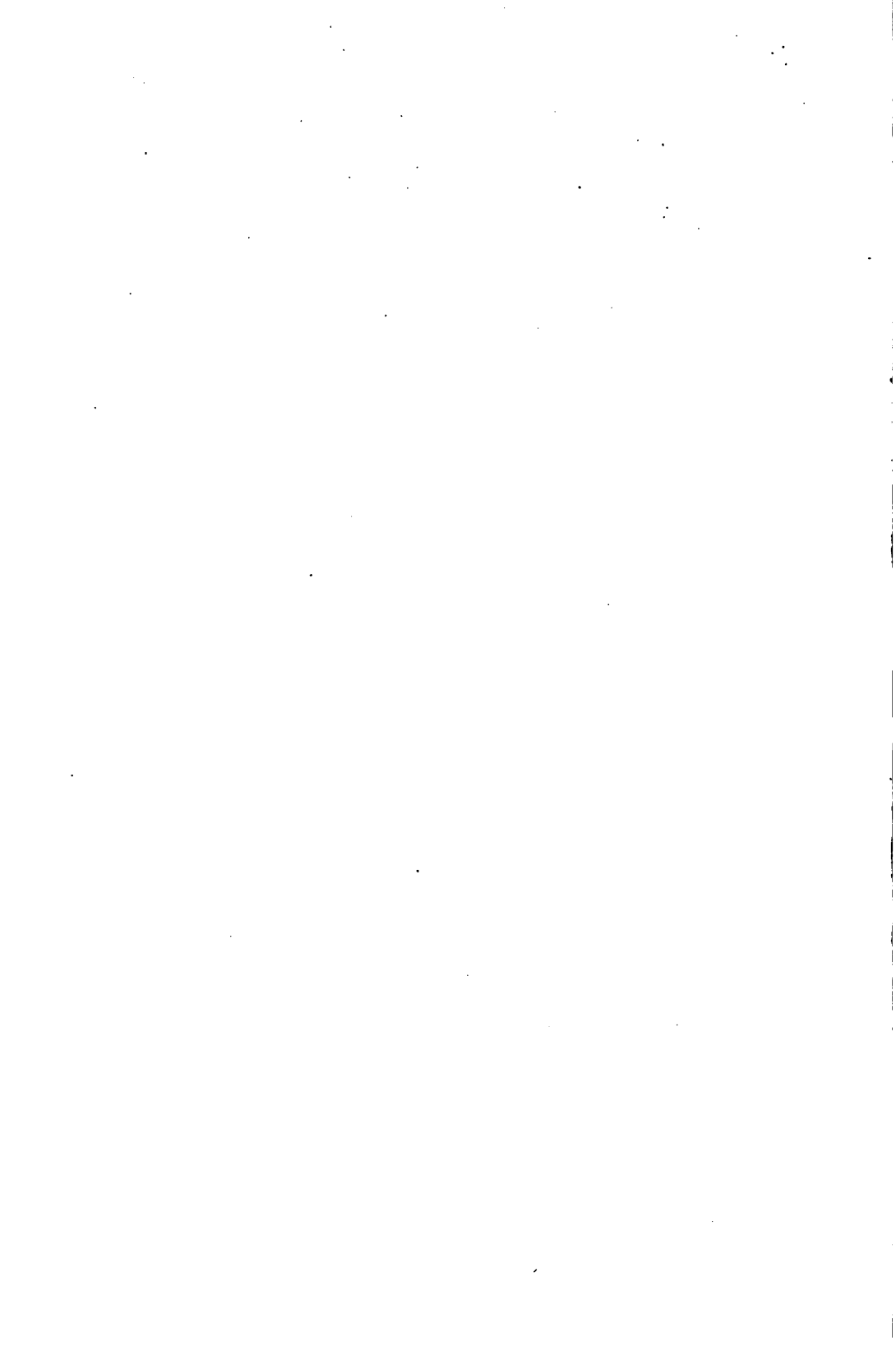
Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

**B** 445433

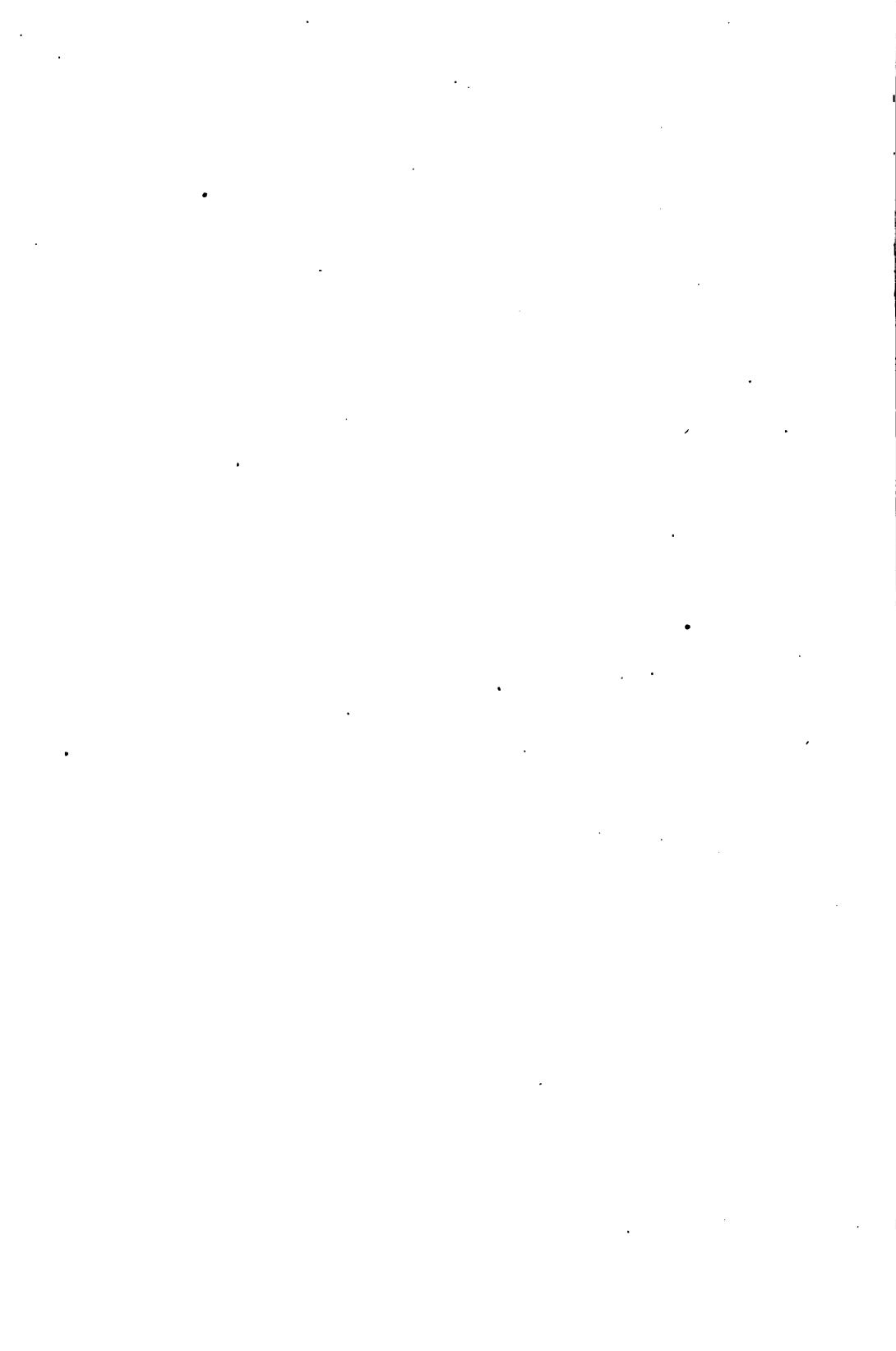


HJ  
11  
.M65









**FOURTH BIENNIAL REPORT**

**OF THE**

**Minnesota Tax Commission**

**TO THE**

**GOVERNOR AND LEGISLATURE**

**OF THE**

**STATE OF MINNESOTA**



## COMMISSIONERS

J. G. ARMSON

SAMUEL LORD

JAMES T. HALE

---

Rukard Hurd .....Secretary

---

## OFFICE FORCE

H. B. Bacon.....Chief Clerk  
Zalia I. Morice.....Librarian  
Edith G. Herbst.....Statistician and Stenographer  
Besse M. Hoatson.....Journal Clerk and Stenographer  
Alma H. Albrecht.....Statistician and Stenographer  
Hector M. McGraw.....Mineral Land Assessment Clerk  
Paul W. Cole.....Abatement Clerk

---

C. E. Burns.....Fieldman  
F. A. Wildes.....Inspector of Mines

---

Dean Wm. R. Appleby.....	{	Minnesota School of Mines	{	Consulting Engineers and Mine Experts
Prof. Edward P. McCarty.....				
Prof. John F. Murphy.....				

Revised 5-10-37 MVP



## LETTER OF TRANSMITTAL

*To Hon. Adolph O. Eberhart, Governor, and the Legislature of  
the State of Minnesota:*

In compliance with the provisions of section 11 of chapter 408,  
General Laws of Minnesota, 1907, the Minnesota Tax Commission  
herewith submits its fourth biennial report.

St. Paul, December 15, 1914.

J. G. Armson

Samuel Lord

James T. Hale

Commissioners





# TABLE OF CONTENTS

## CHAPTER I

<b>Recommendations and Legislation in 1913.....</b>	<b>1-7</b>
County assessor bill.....	2
Head of family only entitled to personal property exemption...	2
Assessment date should be changed to April 1.....	3
Assessment of mineral reserves.....	3
Gross earnings tax system for public utility companies.....	3
Taxation of corporate excess.....	5
Tax laws enacted in 1913.....	7
Most important tax laws enacted since 1907.....	7

## CHAPTER II

<b>The Taxing System in Minnesota.....</b>	<b>8-16</b>
Railroad taxes .....	8
Sleeping car companies.....	9
Freight line companies.....	9
Express companies .....	10
Telephone companies .....	10
Trust companies not doing a banking business.....	10
Insurance companies .....	10
Mortgage registry tax.....	11
Money and credits.....	12
Tax on grain received in or handled by elevators or warehouses	12
Vessel tonnage tax.....	13
Telegraph companies .....	13
General property tax.....	13
Inheritance taxes .....	15
Poll taxes .....	16
Revenue derived from general and special taxes.....	16

## CHAPTER III

<b>The Classified Assessment Law.....</b>	<b>17-23</b>
Text of law.....	17
Causes of failure of "true and full value" law .....	18
Efforts made to secure an enforceable basis of valuation.....	20
Matter placed before the legislature again in 1911 without re- sults .....	21
Classified assessment law enacted in 1913.....	23

## CHAPTER IV

<b>Assessment and Equalization in 1913 and 1914.....</b>	<b>24-64</b>
Justice in taxation depends almost entirely upon strict adherence to legal standards.....	24
Legal assessments practically impossible prior to 1914.....	24
The 1914 assessment made according to law.....	25
New listing blanks and assessment books.....	25
Assessors' manual .....	25
Meetings of assessors—instructions by tax commission.....	26
Assessors' response and meetings gratifying.....	26
Nature of instructions given by tax commission.....	27
Assessors armed with data.....	27
Work of town boards not always satisfactory.....	30
Instruction to boards of review.....	30
Work of county boards of equalization usually well done.....	33
Sales method used for determining real estate values.....	35
Sales data, how obtained and what included.....	36
Data verified by local men.....	36
Sales made in 1910 and 1911 also used.....	37
Ratio of assessed to full and true value, how determined... .	37
Reliability of sales method for equalizing purposes.....	38
Has desirable features found in no other method.....	38
Sales data submitted to county boards for their opinion as to its correctness .....	39
Real estate assessments, how equalized.....	39
Hearings granted when increases contemplated.....	40
Many changes made as result of hearings.....	40
Personal property assessment of 1914, how equalized.....	40
Certain kinds of personal property difficult to assess.....	41
Reports called for from certain companies.....	41
Reassessments .....	42
The assessment of 1913.....	42
Letter to assessors.....	42
Letter to boards of review.....	46
Letter to county boards.....	47
The personal property assessment of 1913.....	49
Distribution of the net increase in 1913.....	50
The personal property assessment of 1914.....	51
The assessor and the listing sheet.....	51
Comparative assessment of personal property in 1913 and 1914.....	52
Causes for decrease in personal property assessment .....	52
Decrease in household goods.....	53
Failure to list when value is less than \$400.....	53
Decrease in number of assessments.....	54
Decrease in the assessment of banks.....	54
Decrease in other stocks.....	55
Foreign stocks .....	55
Personal property assessment of 1913 and 1914 by groups.....	56
Distribution of the net increase in 1914.....	56

## TABLE OF CONTENTS

ix

True and assessed value of personal property by classes, 1914.	57
The real estate assessment of 1914.....	57
The assessment .....	58
Percentage increases and decreases by tax commission.....	59
Assessed value of real estate in 1912 and 1914.....	59
Real estate assessment by classes.....	60
True and full value of real property.....	60
Comparison of total assessments, 1912 and 1914.....	61
True and full value of property subject to ad valorem tax.....	61
Increase in rural greater than in urban realty.....	62
Outline map showing assessed value per acre.....	62
Conclusions .....	64

## CHAPTER V

<b>Taxation of Money and Credits.....</b>	<b>65-74</b>
A failure in Minnesota as elsewhere.....	65
The new law in practice.....	67
Comparative results under the new and old laws.....	67
Increase in cities.....	69
Urban and rural assessment of money and credits.....	70
Reassessments in 1913 .....	70
Reassessments in cities and villages.....	71
Reassessments in rural districts.....	72
Reassessments justified by results.....	72
The assessment of 1914.....	73
Reassessments in 1914.....	73
Conclusions .....	74

## CHAPTER VI

<b>Mines and Minerals .....</b>	<b>75-149</b>
<b>The General Extent of Iron Ore, and Its Value, Equalization and</b>	
Taxation in Minnesota .....	75-96
Introductory .....	75
The iron ore resources of the world.....	77
Minnesota equalization of mineral value.....	78
Standard classification of iron ores.....	80
Mining engineer of the tax commission.....	83
The Cuyuna range hearing and equalization.....	85
Royalty not a factor of taxable value.....	86
The Mesabi-Vermilion hearing and equalization.....	88
Taxes on iron ore.....	89
Prospective state tax and mineral revenue.....	93
The state mineral leases.....	94
Conclusion .....	96
<b>Summary of Classified Tonnages and Valuations of Iron Ore by</b>	
Assessment Districts for the Years 1913 and 1914.....	97-105

## TABLE OF CONTENTS

Reports of the Minnesota School of Mines to the Tax Commission.	106-149
General report on the Minnesota iron ranges.....	106-111
Properties reported 1912-1914—Mesabi and Vermillion ranges .....	106
Methods of work—field and office.....	110
Recommendations .....	110
Staff .....	111
Acknowledgment .....	111
Special report on the Cuyuna iron range.....	111-118
Location .....	111
Geology .....	112
Ore deposits .....	113
Character of the ore .....	113
Chemical composition of the merchantable ores.....	114
Origin of the ores.....	114
Classification of the ores .....	115
Iron mining in Minnesota.....	118-149
Mining in Minnesota .....	118
Prospecting for iron ore.....	120
Winning the ore .....	121
Transportation of the ore by rail.....	123
Transportation of the ore on the Great Lakes.....	124
Smelting of iron ore .....	124
Estimates .....	125
Ore estimates for the Mesabi range.....	125
Estimates involving washable ore—Mesabi ores.....	131
Ore bodies and character of ore.....	131
Washing .....	132
Concentrator at Trout Lake .....	132
Concentrator at O'Brien Lake—Hawkins.....	134
Experimental concentrator—La Rue—Nashwauk.....	135
Estimates for the Vermillion range.....	136
Estimates for the Cuyuna range .....	138-147
Drying plant—Brunt mine .....	148
Drying plant—Whiteside mine .....	148

## CHAPTER VII

Taxation of Mineral Rights Separate from the Surface.....	150-153
All iron ore values now taxed.....	151
Present law as construed by Supreme Court.....	151
Suggested change in the law.....	152

## CHAPTER VIII

The Cost of Government.....	154-228
The seriousness of growing tax burdens.....	154
Some of the causes for growing expenditures.....	155
Defects in administrative system.....	156

The growth and expansion of governmental functions in Minnesota .....	156-175
Tendency toward expansion of functions in 1858.....	176
Development between 1858 and 1872 chiefly along charitable and correctional lines .....	177
New departments of government in 1872.....	178
Various offices up to 1883 for the protection of life, property and public funds.....	178
Changes between 1883 and 1895.....	179
Expansion during the last twenty years.....	179
Growth of the legislative and judicial departments.....	182
Cost of government.....	183
Cost of government not measured by receipts or payments....	184
Receipts and payments.....	184
State treasury receipts from all sources for the years 1896, 1902, 1908 and 1914.....	185-187
Deductions from gross receipts.....	188
Receipts from taxes.....	188
Receipts from state institutions.....	190
Receipts from departments.....	190
Miscellaneous receipts .....	190
Per capita receipts from taxation.....	190
Payments from the state treasury in 1896, 1902, 1908 and 1914..	191-195
Deductions from payments.....	196
Expenses of executive departments.....	196
Expenses of judicial departments .....	197
Expenses of administrative departments .....	198
Deductions from administrative expenses.....	198
Gross and net administrative expenses.....	199
Expenses of state institutions .....	199
Expenses of education and educational institutions.....	200
Total cost of education for years 1902, 1908 and 1914.....	201
Comparative cost of the public school system of different states	201
Expenses of societies and associations.....	202
Miscellaneous expenses .....	202
Cost of government measured by gross payments.....	202
Cost of government measured by net payments.....	203
Population table .....	203
Purpose of tables and comparisons.....	204
Comparative cost of government in different states.....	205
The general property tax.....	205
Comparative statement of state tax levies for the years 1900 to 1913 inclusive .....	206-207
Increase in amounts and percentages.....	208
Increase in educational and road levies.....	208
Education .....	209
Roads and bridges.....	209
Comparative statement of tax levies for the years 1906, 1908, 1910, 1912 and 1913.....	210-213

## TABLE OF CONTENTS

Per cent of increases.....	211
Apportionment of the tax.....	215
The division and purpose of each dollar of taxes levied in 1913.	215
Comparative tax levies in 1907 and 1913 in each county of the state .....	215-222
Percentage of increase.....	223
Apportionment of the tax.....	223
The tax levy of 1913 and how it was apportioned.....	224-226
Direct taxes nearly all returned to counties and local units of government .....	226
Both direct and indirect taxes paid by the people.....	227
Conclusions .....	227

## Tables

No. 1. Table showing growth of state government in Minnesota .....	158-175
No. 2. State treasury receipts from all sources, 1896, 1902, 1908 and 1914.....	186-187
No. 3. Payments from state treasury, 1896, 1902, 1908 and 1914	192-194
No. 4. Taxes levied for various state purposes, 1900 to 1913 inclusive .....	206
No. 5. Comparison of tax levies for education and roads and bridges with total taxes levied in state, 1900 to 1913 inclusive .....	210
No. 6. Comparative statement of tax levies in state, 1906, 1908, 1910, 1912, 1913.....	222-223
No. 7. Comparison of 1907 and 1913 tax levies for each county of the state.....	216-222
No. 8. 1913 tax levy, by counties; distribution of each \$100 of same; comparison of amounts paid to and received from the state.....	224-225

## Diagrams

Diagram A—Net receipts, 1914.....	189
Diagram B—Net payments, 1914.....	195
Diagram C—General property taxes, 1914.....	214

## CHAPTER IX

Activities of the Tax Commission in 1913 and 1914.....	229-231
--	---------

## CHAPTER X

Recommendations .....	232
Changes recommended .....	232
Income and single tax legislation.....	232

## APPENDIX

Equalization .....	237-290
Changes in the assessed valuation of personal property 1913...	237-263
Special changes in the assessed valuation of real estate, 1913...	264

# TABLE OF CONTENTS

xiii

Changes in the assessed valuation of real estate, 1914.....	265-267
Changes in the assessed valuation of personal property, 1914...	268-290
<b>Tables .....</b>	<b>292-385</b>
1. Abstract of assessment of personal property, 1913.....	292-309
2. Abstract of assessment of personal property, 1914.....	310-321
3. Abstract of assessment of real estate, 1914.....	332-335
4. Abstract of assessment of money and credits, 1911-1914....	336-337
5. Summary of entire assessment, 1914.....	338-339
6. Abstract of assessment of exempt real property, 1914.....	340-341
7. Abstract of tax lists, 1912.....	342-353
8. Apportionment of taxes on money and credits, 1912.....	354-355
9. Abstract of tax lists, 1913.....	356-367
10. Apportionment of taxes on money and credits, 1913.....	368-369
11. Mortgage registry taxes, 1907-1914.....	370-371
12. Bushel tax on grain, 1909-1914.....	372-373
13. Inheritance taxes, 1906-1914 .....	374-375
14. State revenues from general and from special taxes, 1907-1914 .....	376
15. State tax levies, 1912 and 1913, and collections, 1913 and 1914 .....	377
16. Total valuation of taxable property by counties, 1880-1913.	378-381
17. Average taxable value per acre of lands, 1880-1913.....	382-383
18. Assessed valuation of all taxable property, and state taxes levied and paid, 1858-1913 .....	384-385
<b>Listing Blanks .....</b>	<b>388-395</b>
Blank for listing personal property.....	388-393
Blank for listing money and credits.....	394-395

## INDEX





## CHAPTER I

### RECOMMENDATIONS AND LEGISLATION IN 1913

The tax commission in its third biennial report recommended the following changes in the taxing system and tax laws of the state:

1. That the basis of the valuation and assessment of real and personal property subject to an ad valorem or general property tax be changed from its "true and full value" to 50 per cent of such true and full value.

2. That there be created in each county a new county office to be filled by an officer to be known as county assessor who shall take the place of and perform the duties now imposed upon the local assessors, such change to be substantially as provided in the bill formulated by the commission and set forth in chapter VII of said report.

3. That the personal property exemption law be amended as suggested in chapter VIII of said report, so as to limit such exemption to the head of families instead of to individuals.

4. That all property subject to the ad valorem or general property tax be assessed with reference to its value on March 1st, instead of May 1st.

5. That chapter 161, General Laws of 1905, providing for the taxation of "mineral rights" be amended as set forth in chapter XII of this commission's second (1910) biennial report.

6. That logs be assessed in the assessment district where they are cut, instead of in the district where they are sawed, as recommended in chapter XIX of this commission's second (1910) biennial report.

7. Attention was also especially called to certain other recommendations contained in our 1910 biennial report, particularly to chapter XIV recommending an increase in the rate of the "bushel tax" on grain; and to chapter XVIII and pages 6, 7, 13 and 14 of said 1910 report relating to the taxation of public utility and other corporations.

Our first recommendation resulted in the enactment of chapter 483 of the Laws of 1913, known as "The classified assessment law." A full statement of the reasons which led to the enactment of this law, as well as the text of the law itself, will be found in chapter III of this report (page 17).

### **County Assessor Bill**

For the purpose of carrying out our second recommendation a bill substantially the same as the one set forth in chapter VII of our 1912 report was introduced in the house by Mr. Dunn (H. F. 234) and by Senator Works in the senate (S. F. 211). The Dunn bill after a spirited debate passed the house by a vote of 67 to 47 but was defeated in the senate by a vote of 17 for to 40 against.

The reasons which impelled the tax commission to recommend a change from our system of local assessors to one of county assessors are fully set forth in chapter VII of our 1912 report and need not be repeated here. While the need for the change is not as urgent now as it was before the enactment of the "classified assessment law" (chapter 483, Laws of 1913) we still believe that from the standpoint of efficiency the change would be a wise one to make.

The only way that justice can be attained under any ad valorem tax law is by a full listing and accurate valuing of all property subject to the tax. The truth of this statement is so apparent that it needs no demonstration. It is one of the axioms of taxation. It seems equally clear to this commission that a county assessor devoting all of his time to the work could secure a much more complete listing of property and value it much more accurately than can possibly be done by local assessors, chosen, as they frequently are, without any reference to their fitness and having only a short time in which to do their work. If we are right about this, the conclusion is of course inevitable that more exact justice would be meted out to all taxpayers if assessments were made by county assessors than can possibly be attained under our present system.

Much of the opposition to the county assessor bill in the legislature was due to a feeling that there was very strong popular opposition to its enactment. Whether this feeling was justified by the facts we are unable to say. That the opposition due to this feeling was sincere we have no doubt. The tax commission is not unmindful of the need of healthy public sentiment behind any measure of this kind. We realize that the success of any law depends in large measure upon the friendly attitude of a substantial majority of the people affected by it, and in any future consideration that may be given to this measure this phase of the matter should have most careful attention.

### **Head of Family Only Entitled to Personal Property Exemption**

The commission's third recommendation, asking that the exemption laws of the state be made to conform with the requirements of the constitution and that the personal property exemption be

limited to "the head of the family," resulted in the enactment of chapter 259 of the Laws of 1913. The law as enacted conforms exactly with the bill proposed in chapter VIII of our 1912 report and has already resulted in the restoration to the tax rolls of a large amount of property theretofore illegally omitted.

#### **Assessment Date Should be Changed to April 1st**

A bill embodying our fourth recommendation, viz., that all property should be assessed at its value on March 1st, instead of May 1st, as now provided by law, was introduced in the house by Mr. Orr (H. F. 108) and after the adoption of an amendment changing the proposed assessment date from March 1st to April 1st passed the house by a vote of 71 to 1. In the senate the bill was favorably recommended by the committee on taxes and tax laws, to which it had been referred, but did not come to a vote.

We are fully convinced that much more complete and accurate assessments could and would be made in the larger and more thickly populated districts of the state if this bill in the form that it passed the house were enacted into law, and the assessment date changed from May 1st to April 1st. Our reasons for recommending this change will be found in chapter IX of our 1912 report.

#### **Assessment of Mineral Reserves**

Our fifth recommendation to the effect that section 1973, General Statutes of 1913, providing for the separate assessment of reserved minerals in land, be amended as suggested in chapter XII of our 1910 report was embodied in a bill introduced in the house by Mr. Larson (H. F. No. 616). The bill passed the house by a vote of 65 to 0 but did not come to a vote in the senate.

The views of the commission as to the proper method of assessing so-called "mineral reservations" are fully set forth in chapter VII of this report, to which attention is respectfully invited.

The commission's sixth recommendation that logs be assessed in the district where cut, instead of in the district where they are to be sawed, received rather scant attention. A bill (H. F. No. 55) evidently intended to carry out our recommendations was introduced in the house but did not even reach a second reading.

#### **Gross Earnings Tax System for Public Utility Companies**

Our recommendation that the gross earnings tax system be extended to all public utility corporations led to the introduction of two bills in the house. The first, house file No. 350, provided that street railway companies, in lieu of all other taxes, should pay

a gross earnings tax of 7 per cent. The bill did not reach a second reading, having been indefinitely postponed by the house on the recommendation of the committee on taxes and tax laws. The second bill, house file No. 538, introduced by the committee on taxes and tax laws, provided that sleeping car companies, in lieu of all other taxes on their property in this state, should pay into the state treasury annually 5 per cent of their gross earnings. The bill passed the house by a vote of 65 to 0 and the senate by a vote of 40 to 0, and became a law January 1, 1914.

This law places sleeping car companies, for purposes of taxation, in the same class with railway companies and taxes their property at the same rate. It will result in a very substantial increase in the taxes paid by such companies without doing them any injustice.

As stated in a former report, the tax commission believes that a tax on the property of public utility companies measured by their gross earnings is preferable to any ad valorem tax. We therefore feel that the enactment of this law was a step in the right direction. Our reasons for this belief, briefly stated, are as follows:

1. Because such a tax is a practical and enforceable income tax. We believe that a workable income tax with proper rates is the most equitable and desirable tax from any standpoint that can be imposed.

2. It is automatic in its working. It eliminates the element of judgment, is a mere matter of bookkeeping, and is much easier and cheaper to administer than any other tax.

3. Because it tends to remove such companies from the field of politics.

4. Because it is in keeping with the long established policy of the state as evidenced by the tax on steam railways, telephone and express companies.

5. Because the privileges granted to such companies are of such a character as to place them in a class by themselves. There is little, if any, merit in a scheme of taxation which undertakes to measure the value of special privileges in the same way that household goods are valued. There is no consistency in a system which taxes steam railways, freight lines, telephone and express companies on a gross earnings basis, and street railways, sleeping car, telegraph, and other public service corporations on an ad valorem basis. These companies are all much alike in essential characteristics. They all enjoy special privileges and they should all be taxed on a common basis. Every sound argument favors their segregation from other classes of property for taxation purposes, and for the reasons given we believe that the gross earnings

tax for such companies is preferable to any other tax yet devised. As to the rate of tax that should be imposed on the different kinds of public service corporations, it is impossible to determine with exact certainty, but as a practical problem we believe that the rate imposed should in every case be large enough to produce as much or more revenue than is now obtained under an ad valorem tax. If in any case the rate established is found to be too low it can and should be increased by an amendment of the law.

### **Taxation of Corporate Excess**

Another bill, house file No. 283, drafted along lines recommended by this commission and evidently intended to infuse life into section 838, Revised Laws 1905, was introduced in the house by Mr. Ofsthun. The plain purpose of this law was to reach for taxation the so-called "corporate excess" of corporations and the "good will" value of individual and partnership enterprises; but it is equally plain that it is utterly inadequate to produce the desired result. The trouble is that a very important factor has been omitted. The law provides that:

The president, secretary, or principal accounting officer of every company and association, incorporated or unincorporated, except railroad, insurance, telegraph, telephone, express, freight line, and sleeping car companies, and banking corporations whose taxation is specifically provided for in this chapter, when listing personal property, shall also make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly:

1. The name and location of the company or association.
2. The amount of capital stock authorized, and the number of shares into which it is divided.
3. The amount of capital stock paid up.
4. The market value, or, if they have no market value, then the actual value, of the shares of stock.
5. The value of its real property, if any.
6. The value of its personal property.
7. The total amount of all indebtedness, except the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property.

The aggregate amount of the fifth and sixth items shall be deducted from the total amount of the fourth item, and the remainder, if any, shall be listed as "bonds or stocks" under section 835, subdivision 23. The real and personal property of each company or association shall be listed and assessed the same as that of private persons. If the proper officer shall fail or refuse to make such statement, the assessor shall make such statement from the best information he can obtain. Mortgages of building associations, which are represented in their stock and assessed as stock, shall not be assessed as mortgages. They shall list their real estate and all personal property as provided in this section.

In the opinion of this commission the law will never accomplish the results intended unless and until it is amended as stated in the Ofsthun bill which provides that the amount of the fifth and sixth

items shall be deducted from the aggregate amount of the fourth and seventh items, instead of simply subtracting the amount of the fifth and sixth items from the fourth item as at present.

That in order to determine the value of the corporate excess it is necessary to add to the value of the shares of stock the amount of the bonded and funded debt is so well settled that it is hardly open to discussion. Practically every authority on the subject entertains this opinion. The first Minnesota tax commission in its admirable report in 1902 states the argument sustaining this view convincingly as follows:

That the assessment of the property of that class of companies should not rest alone upon the value of their outstanding stock is demonstrably clear. Their bonded indebtedness is frequently a safer criterion than their stock issues. While it is a notorious fact that the market value of stock is greatly influenced by manipulations and the strife of "bulls" and "bears" in the pit, their normal value is dependent upon the amount of bonded indebtedness which the company has incurred. A company with a property valued at \$10,000,000, a capital stock of 100,000 shares having a par value per share of \$100, could properly be assessed upon the basis of the stock alone if it had no bonded debt. In such a case, the value of the stock would equal the value of its property. But the stock of such a company having a bonded indebtedness of \$5,000,000 would naturally be much less than par. The extent to which it falls below par will depend upon the company's earnings, the dividends declared and its future prospects. Theoretically, the market value of the stock, together with the value of the bonds, equals the value of the property. No more scientific or just basis for arriving at the valuation of such property for assessment purposes is conceivable.

So able a writer as Mr. Seligman endorses this method of valuation in "Essays on Taxation," where he says (page 261):

"The logical plan for the immediate future is to tax corporations on their net receipts, or on a valuation equal to the stock and bonds, for state purposes; and to tax them on their real property for local purposes. This, and this alone, satisfies the demands of scientific method and of practical policy."

Elsewhere in the same work, the author says (page 104):

"In the United States, for example, it is well known that roads are built mainly on the proceeds of mortgage bonds. To exempt the mortgage debt in the case of these corporations would thus be inequitable, for only by taxing both capital stock and mortgage debt can the state reach the true faculty of the corporation."

To the same effect is the view of Dr. Walker:

"The real taxable value of a corporation is the tangible property plus the franchise. Where no liability exists, the value of the capital stock will correspond closely with it. But if liabilities exist, they diminish the value of the capital stock, proportionately. If we should add the debts to the capital stock, the actual value of the property would be approximately determined. We may express this idea in an equation: Capital stock plus debts equal tangible property and franchise." *Studies in Hist. Econ. and Pub. Laws*, Vol. 5, p. 18, Columbia College.

The section in question should either be amended as proposed in this bill or else repealed. In its present form it is simply a source of annoyance and expense and serves absolutely no useful purpose.

This bill passed the house by a vote of 73 to 0 but did not come to a vote in the senate.

**Tax Laws Enacted in 1913**

The thirty-eighth legislature was unusually prolific in tax legislation. Besides the laws we have mentioned several others of more or less importance were enacted in 1913, notably the following:

Chapter 163, which reduced the mortgage registry tax from fifty cents on each hundred dollars of the debt secured to fifteen cents on all mortgages due in five years or less; and to twenty-five cents on all mortgages due more than five years after date.

Chapter 454, which changes the rate of the gross earnings tax paid by express companies from 6 per cent on all intrastate business and on a proportionate part of the interstate business to 8 per cent on intrastate business alone.

Chapter 25, which provides that the personal property of street railway companies shall be listed and assessed in the district where the property is located instead of in the district where the principal place of business is located.

Chapter 529, which provides that all trust companies not engaged in banking business, in lieu of all other taxes on their capital stock and personal property, shall pay a tax of 5 per cent on their gross earnings, and

Chapter 487, which provides a comprehensive and workable method of administering and enforcing all gross earnings tax laws.

Several other measures of far-reaching importance were introduced in the two houses during the session but were either defeated or did not come to a vote. Among them might be mentioned house file No. 90, providing for a graduated tonnage tax on the output of iron mines; house file No. 135, providing for an income tax similar to the one now in force in Wisconsin; and house file No. 1176, providing for an increase from 3 to 5 per cent in the gross earnings tax imposed on the property of telephone companies.

The tonnage tax bill was defeated by a vote of 55 for to 61 against, and the other two measures did not come to a vote.

**Most Important Tax Laws Enacted Since 1907**

Of the many tax laws that have been enacted since the tax commission was created in 1907 the commission regards the following as the most important:

1. The classified assessment law, chapter 483, Laws of 1913.
2. The graduated and progressive inheritance tax law, chapter 372, Laws of 1911.
3. The money and credits tax law, chapter 285, Laws of 1911.
4. The law increasing the gross earnings tax of railways, chapter 9, Laws of 1912.



## CHAPTER II

**THE TAXING SYSTEM OF MINNESOTA**

The taxing system in Minnesota as now constituted consists of a gross earnings tax on the property of (1) railroad companies, (2) sleeping car companies, (3) freight line companies, (4) express companies, (5) telephone companies, and (6) trust companies which do not do a banking business; (7) a premium tax on insurance companies; (8) a mortgage registry tax; (9) a three-mill tax on "money and credits;" (10) a bushel tax on grain handled by elevators and warehouses; (11) a net tonnage tax on vessels plying international waters; (12) an average state rate tax on the property of telegraph companies; (13) a general property tax on all real and personal property in the state not covered by the specific taxes above enumerated; (14) an inheritance tax, and (15) a poll tax.

**(1) Railroad Taxes**

Railroad companies, in lieu of all other taxes and assessments upon their property within the state owned and operated for railway purposes, pay into the state treasury 5 per cent of the gross earnings derived from the operation of their lines within the state.

The term "the gross earnings derived from the operation of such line of railway within this state" is defined by the law imposing the tax to mean "all earnings on business beginning and ending within the state, and a proportion, based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into or out of the state."

This tax is a property tax measured by earnings and not a tax on the company itself (85 Minn. 148 and 114 Minn. 346). It does not apply to street railway companies. Street railway property is subject to the general property tax (76 Minn. 96 and 114 Minn. 70).

The tax is due and payable semi-annually on September 1 and March 1 and all goes to the state except taxes paid by companies which are not "ordinary commercial steam railroads," such as trolley lines. The taxes paid by such companies are apportioned and divided between the state, county and taxing districts "the

same as if paid as a tax upon real estate situated in the respective taxing districts in which such railway line is situated." (See chapter 454, General Laws 1909).

All property owned by railroad companies which is not owned and operated for railroad purposes—except lands acquired by public grant—is subject to an ad valorem tax and is assessed and taxed in accordance with the provisions of the general property tax laws of the state. (See general property tax (13) page 13.)

## **(2) Sleeping Car Companies**

Sleeping car companies, for the purposes of taxation, are defined by law as companies owning, operating, renting and leasing to other companies, sleeping cars, tourist cars, drawing-room cars or parlor cars which are used on railroads in this state and for riding in which an extra fare is charged. Such companies, in lieu of all other taxes and assessments on their property in this state, pay to the state 5 per cent of their gross earnings "derived from the owning, operating, renting or leasing of such cars."

The term "gross earnings derived from the ownership, operation, renting or leasing of cars by such companies in this state" as used in the statute imposing the tax is declared to mean, "all earnings on business beginning and ending within the state, and a proportion, based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into or out of the state."

The tax is payable annually on March 1, and all goes to the state.

## **(3) Freight Line Companies**

Freight line companies, as the same are defined in section 2250, General Statutes of 1913, in lieu of all other taxes on their property in this state, pay to the state 6 per cent of their "total gross earnings received from all sources . . . within this state."

The term "total gross earnings received from all sources . . . within this state" is declared by the statute creating the tax "to mean all earnings on business beginning and ending in this state, and a proportion, based upon the proportion of mileage over which such business is done, of earnings on all interstate business passing through, or into or out of the state."

This tax is payable annually on or before February 15, and is all credited to the general revenue fund of the state.

**(4) Express Companies**

Express companies, as the same are defined in section 2241, General Statutes, 1913, in lieu of all other taxes and assessments upon their property, pay to the state 8 per cent of their gross earnings on business done in this state, less the amount actually paid by them to railroads for transporting their freight in this state.

This tax is payable annually on March 1, and all goes to the state.

**(5) Telephone Companies**

Telephone companies, in lieu of all other taxes and assessments, pay to the state 3 per cent of their "gross earnings derived from business within this state."

The supreme court, in *State vs. Northwestern Telephone Exchange Company*, 107 Minn. 390, holds that the words "gross earnings derived from business within this state" include not only business beginning and ending within the state, but also a proportionate part of the earnings of the property within this state resulting from its use in interstate business.

The tax is due and payable annually on January 1, and all goes to the state.

**(6) Trust Companies Not Doing a Banking Business**

Trust companies which do not receive deposits subject to check other than trust deposits, in lieu of all other taxes and assessments upon their capital stock and personal property, pay into the county treasury of the county where located, 5 per cent of their gross earnings. Trust companies that do a banking business are assessed and taxed the same as banks.

Taxes are payable annually between December 31 and March 1, and are apportioned and distributed to the state, county, municipal and local district in the same manner as the general property tax is apportioned and distributed.

**(7) Insurance Companies**

Insurance companies are required to pay the state annually a sum equal to 2 per cent of their gross premiums, less return premiums, on all direct business received by them in this state. Town and farmers' mutual insurance companies, and all domestic mutual

companies which do not pay a salary of more than one thousand dollars to any one person, are exempt from this tax.

In addition to the above tax every foreign fire insurance company doing business in any city in this state wherever there is a salvage corps established pursuant to law is required to pay annually to the treasurer of the board in charge of said corps to maintain the same, a tax equal to 2 per cent of the gross premiums received by it in said city.

For the purpose of maintaining the fire marshal's department every fire insurance company doing business in the state is required to pay the state annually a tax equal to three-eighths of one per cent of its gross premiums, less return premiums, on all direct business received by it in this state.

The above taxes are all due and payable on or before March 1, on business done during the preceding calendar year. The tax levied to maintain the fire marshal's department is used exclusively for that purpose; the tax imposed to maintain salvage corps is used exclusively for that purpose; all other taxes go into the general revenue fund of the state. In the case of domestic companies these taxes are in lieu of all other taxes except taxes on real estate and in the case of foreign companies they are in lieu of all other taxes except taxes on real and personal property.

#### **(8) Mortgage Registry Tax**

A tax is imposed on all mortgages upon real property situate in this state. The tax, as its name implies, is a registration tax and is imposed at the time the mortgage is filed for record and as a prerequisite to recording it. If the mortgage by its terms is due and payable not more than five years after its date the tax imposed is fifteen cents upon each hundred dollars, or fraction thereof, of the obligation secured thereby. If the mortgage matures more than five years after its date the tax is twenty-five cents upon each hundred dollars or fraction thereof.

The payment of the registry tax exempts the obligation secured from all other taxes. If the mortgage is not recorded the obligation secured thereby is taxable the same as any other credit.

Mortgage registry taxes are apportioned, one-sixth to the revenue fund of the state, one-sixth to the county revenue fund; and the balance is divided equally between the school district and the city, village or town in which the real estate covered by the mortgage is situated.

**(9) Money and Credits**

"Money and credits" as the same are defined in section 1975, General Statutes, 1913, in lieu of all other taxes thereon, are subjected to an annual tax of three mills on each dollar of the fair cash value thereof.

"Money" is defined in said section 1975 to mean and include "gold and silver coin, treasury notes, bank notes, and other forms of currency in common use, and every deposit which any person owning the same, or holding in trust and residing in this state, is entitled to withdraw in money on demand."

"Credits" are defined in said section to mean and include "every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due."

Money and credits belonging to incorporated banks situated in this state, and obligations secured by mortgages upon real estate in Minnesota on which the registry tax has been paid, are not subject to this tax.

All property subject to this tax is listed by the owner and valued and assessed by the assessors at the same time as property subject to the general property tax. No offset is allowed for indebtedness.

The tax is levied and collected in the same manner as other personal property taxes and is apportioned, one-sixth to the revenue fund of the state, one-sixth to the county, one-third to the city, village or town, and one-third to the school district in which the property is assessed.

**(10) Tax on Grain Received in or Handled by Elevators or Warehouses**

Every person, firm or corporation operating a grain elevator or warehouse in this state, in lieu of all other taxes on the grain received in or handled by such elevator or warehouse, is required to pay a tax of one-fourth of one mill per bushel upon all wheat and flax, and one-eighth of one mill per bushel upon all other grain received in or passing through such elevator or warehouse.

This tax is collected and distributed at the same time and in the same manner as the general property tax on personal property. (See general property tax (13), page 13.)

**(11) Vessel Tonnage Tax**

The owner of every vessel owned within or hailing from any port of this state and employed in the navigation of international waters, in lieu of all other taxes on such vessel, is required to pay to the state treasurer a sum equal to 3 cents per net ton of the registered tonnage of such vessel.

This tax is payable annually on or before July 1st, and is apportioned, one-half to the state and one-half to the county wherein the port of hail of such vessel is located.

Vessels not employed in the navigation of international waters are assessed and taxed in accordance with the general property tax laws of the state.

**(12) Telegraph Companies**

The tangible and intangible property of every telegraph company in this state is assessed as an entire system by the state tax commission. The property of each company is assessed in lump and not by segregated items. Each year the tax commission also determines the rate of tax to be levied upon the property of such companies, but the rate fixed must not exceed the average rate of taxes, general, municipal, and local, levied throughout the state.

The tax becomes due and payable on January 1, and all goes to the state.

**(13) General Property Tax**

All real and personal property in the state which is not subject to a gross earnings or other lieu tax or specifically exempted from taxation, is subject to a general property tax. For the purpose of imposing this tax personal property is assessed annually and real estate biennially with reference to its value on May 1. Property subject to this tax is divided into four classes and each class assessed at a different percentage of true and full value. The first class covers iron ore whether the same is mined or still in the ground and is assessed at 50 per cent of its value. The second class covers household goods and all other property used to equip the family residence and is assessed at 25 per cent of full value. The third class covers live stock, agricultural products, merchandise, manufacturers' materials and products, tools, implements, and machinery, and all unplatted real estate, and is assessed at 33 1/3 per cent of full value. The fourth class covers all platted real estate and all personal property not included in the first three classes and

is assessed at 40 per cent of full value. The assessor in valuing property is required to set down in his assessment book the true and full value of each article of personal property and of each tract of real estate assessed by him, and is also required to enter in a separate column the assessed value according to the class in which the property belongs.

State taxes are levied by the legislature in specific amounts and the rate necessary to produce the amount is certified by the state auditor to each county auditor on or before October 1. County taxes are levied by the county board and are based upon an itemized statement of expenses for the ensuing year, which statement must be published with the proceedings of the board. City, village, town, and school district taxes are voted in specific amounts and the amounts certified to the county auditors on or before October 10. In addition to the taxes voted as above there are certain general taxes definitely fixed by law, such as the one mill school tax, the one mill road tax and the like, which are general property taxes. The county auditor calculates the rate necessary to raise the required amount of the various taxes on the equalized assessed valuation as returned by the state tax commission.

The county treasurer is the collector of all general property taxes whether levied by the state, county, city, village, township or school district. Personal property taxes are payable without penalty any time between the first Monday in January and the first day of March. If not paid before March 1 a penalty of 10 per cent is added. Real estate taxes can be paid without penalty any time between the first Monday in January and the first day of June. Unless one-half of the tax is paid before June 1 a penalty of 10 per cent is added. If one-half of the tax is paid before June 1, the balance is not delinquent until November 1. If the tax is delinquent January 1 an additional penalty of 5 per cent is added to the entire tax. If real estate taxes are not paid before February 1 judicial proceedings are instituted, judgment obtained and the real estate upon which taxes are delinquent is sold to pay the taxes, penalties, interest and costs against the same. Taxes levied on real estate are not a personal obligation against the owner but are a charge upon the real estate only. Personal property taxes are a direct obligation against the owner and not a specific lien against the property assessed. If personal property taxes are not paid before the fifth secular day in April appropriate judicial proceedings are instituted to collect the same and if uncollected the amount of taxes due with penalty, interest,

and costs is eventually placed in judgment, and the judgment becomes, at once, a lien on all unexempt property belonging to the delinquent.

#### (14). Inheritance Taxes

A tax is imposed by the provisions of sections 2271 and 2272, General Statutes, 1913, upon the transfer of all property in this state and upon the transfer of all property of citizens of this state, whether by will, by the intestate laws of the state, or by gift made in contemplation of death, at the rates and subject to the exemptions shown in the following table:

Table Showing Rates of Inheritance Taxes and Exemptions Therefrom

Person, Association, or Corporation to Whom Transfer is Made	Exemption	Rate on Excess Over Exemption Where Total Amount Does Not Exceed \$15,000	Rate on Excess of \$15,000 and up to \$30,000	Rate on Excess of \$30,000 and up to \$50,000	Rate on Excess of \$50,000 and up to \$100,000	Rate on Excess of \$100,000
Wife or lineal issue of decedent.....	\$10,000	1 %	1½%	2 %	2½%	3 %
Husband, adopted child or lineal issue of adopted child of decedent.....	10,000	1½%	2½%	3 %	3½%	4½%
Lineal ancestor of decedent.....	3,000	1½%	2½%	3 %	3½%	4½%
Brother, sister, descendant of brother or sister; wife or widow of a son, or husband of a daughter of decedent.....	1,000	3 %	4½%	6 %	7½%	9 %
Brother or sister of father or mother, or descendant of a brother or sister of father or mother of decedent.....	250	4 %	6 %	8 %	10 %	12 %
All other degree of collateral consanguinity, or stranger in blood to decedent; or a body politic or corporate, except as below.....	100	5 %	7½%	10 %	12½%	15 %
Public hospital, academy, college, university, seminary of learning, church or institution of purely public charity within Minnesota.....	2,500	2 %	3 %	4 %	5 %	6 %
Municipal corporation in Minnesota for strictly county, town, or municipal purposes.....	All	.....	.....	.....	.....	.....

The rates shown in the table apply only to the amounts falling within a given class, and not to the entire share or amount coming to the recipient.



Inheritance taxes take effect at the death of the person from whom the transfer is made and are due at the expiration of one year from such death.

Ninety per cent of this tax goes to the state and the balance to the county from which the tax was received.

### (15) Poll Taxes

In villages organized under general laws every male inhabitant between the ages of twenty-one and fifty years, except paupers, insane persons and others exempted by law, is assessed each year not less than one nor more than four days' road labor. Persons subject to the tax are permitted to furnish an able-bodied substitute or to commute for the labor at the rate of \$1.50 per day. Persons subject to the tax are entitled to three days' notice of the time and place when and where they shall appear for work.

### Revenue Derived from General and Special Taxes

The following table shows the relative importance, as revenue measures, of the various tax laws in force in Minnesota and shows also where the money goes:

Table Showing Revenue Derived from General and Special Taxes for the Year 1913 and Payable in 1914

	Received by State	Received by All Minor Subdivisions	Total
General property.....	\$6,896,553.88	\$38,866,828.70	\$45,763,382.58
Gross earnings—			
Railroad companies.....	5,690,192.81	85,320.67	5,775,513.48
*Sleeping car companies.....	20,930.23		20,930.23
Freight line companies.....	9,902.60		9,902.60
Express companies.....	64,198.08		64,198.08
Telephone companies.....	220,298.31		220,298.31
†Trust companies.....			
Premium tax, insurance companies.....	486,850.25		486,850.25
Mortgage registry.....	47,749.86	238,749.28	286,499.14
Money and credits.....	78,126.44	390,634.01	468,760.45
Bushel.....	7,543.28	42,185.03	49,728.31
Vessel tonnage.....	19,353.41		19,353.41
Telegraph companies.....	37,800.00		37,800.00
Inheritance.....	650,756.84		650,756.84
Total.....	\$14,230,255.99	\$39,623,717.69	\$53,853,973.68

\*1914 tax.

†Amount not reported.

## CHAPTER III

**THE CLASSIFIED ASSESSMENT LAW**

The most important tax measure to become a law in this state since 1905 is chapter 483 of the laws of 1913, known as the "classified assessment law," which reads as follows:

Section 1. All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as follows:

Class 1. Iron ore whether mined or unmined shall constitute class one (1) and shall be valued and assessed at fifty (50) per cent of its true and full value. If unmined it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three (3) and four (4) as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two (2) and shall be valued and assessed at twenty-five (25) per cent of the full and true value thereof.

Class 3. Live stock, poultry, all agricultural products, stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, all tools, implements and machinery whether fixtures or otherwise, and all unplatted real estate, except as provided by class one (1) hereof, shall constitute class three (3) and shall be valued and assessed at thirty-three and one-third ( $33\frac{1}{3}$ ) per cent of the true and full value thereof.

Class 4. All property not included in the three preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

Section 2. All acts and parts of acts inconsistent herewith are hereby repealed.

Section 3. This act shall take effect and be in force from and after January 1, 1914.

Because of the radical departure in this law from long established traditions in matters of taxation and because of its far reaching effects, a brief statement of the causes which led to its enactment seems both appropriate and desirable.

From the time of the adoption of our state constitution in 1858 until the year 1914, when the "classified assessment law" went into effect, our laws explicitly provided that "all property shall be assessed at its true and full value in money." Notwithstanding the

clear and mandatory character of this statute, it was never enforced or obeyed, but was wilfully and shamelessly violated by taxpayers and tax officials everywhere from the very beginning. The universal practice prior to 1914 was to assess property at from 25 to 50 per cent of actual value.

### **Causes of Failure of "True and Full Value" Law**

The causes which led to the downfall of the law requiring that assessments be made at "true and full value" are not hard to find. First and foremost among them was the disposition on the part of taxpayers generally to shirk just as much of the public burdens as they possibly could and the next in importance was the lack of efficient administration.

The failure of assessors to carry out the law was so apparent as early as 1878 that the legislature felt called upon to do something to counteract the growing evil, and in that year passed an act providing among other things that each year before beginning their work the assessors of each county should meet at the office of the county auditor for conference and instruction in regard to their duties.

While the manifest purpose of this law was to aid in bringing the assessment up to the legal standard, in actual practice it worked just the reverse from what was intended. The assessors evidently construed the law as giving them power to do about as they pleased in making their assessments, and up to the time that the classified assessment law went into effect, instead of receiving instructions it was the well-nigh universal practice at these meetings to adopt resolutions embodying agreements to assess different kinds and classes of property in different ways and at different rates, in direct violation of the law. In nearly all of the counties these resolutions and agreements provided that certain specified classes of personal property should be assessed at so much per article, and different kinds of live stock at so much per head; the result being that a piano worth \$400 was assessed the same as one worth \$50, and a horse worth \$200 no more than one worth \$40. After providing in this way for certain selected classes of property the resolutions usually wound up with a residuary clause providing that all other personal property should be assessed at a certain designated per cent of true and full value. These percentages ranged in the different counties all the way from 25 to 50 per cent of real value. In no county were all classes of property assessed on the same basis and in several counties all lands were assessed at the same rate per acre regardless of value.

The members of the tax commission entered upon their duties in 1907 with the fixed determination of enforcing all of the tax laws of the state; but they had not proceeded very far before they discovered that they could not enforce the law requiring that all property should be assessed at its true and full value without creating conditions so revolutionary that they decided it would be unwise even to attempt it. They found that since the state was organized many laws had been passed which were based, not, as they should have been, upon the statute requiring that assessments should be made at "true and full value," but based instead upon the prevailing illegal practice of assessing at from 25 to 50 per cent of real value. As stated in a former report, the principal obstacles that stood in the way of a strict enforcement of the law were:

"First: The salaries of county auditors and their clerks; of county treasurers; and, in part, the salaries of judges of probate are fixed and determined by the assessed valuation of the county, and if property was assessed at true and full value as required by law the salary of every one of these officials would be increased to an amount far in excess of that intended by the legislature.

"Second: The indebtedness which counties, cities, villages and towns can incur is definitely limited by law; cities of the first class being limited to 5 per cent of their assessed valuation, and the other municipalities to 10 per cent. If all property was assessed at its 'true and full value' it would be possible for all these municipalities to increase their indebtedness at least threefold.

"Third: The power of counties, cities, villages, towns and school districts to raise money by taxation is definitely limited by law to certain maximum rates. For example, the highest rate that can be imposed in any county for general revenue purposes is one per cent. The same thing is true at varying rates for all the other municipalities. It is plain, therefore, that the amount of money any municipality can raise by taxation is limited by the amount of its assessment, and it is equally plain that if property in any municipality is assessed at 'true and full value' it can raise three times as much as it could if the assessment was made at one-third of full value. The rate of taxation in many communities has already reached the maximum, and if assessments were made at a higher percentage of true value than the prevailing custom, taxes would undoubtedly be much higher than they are at present.

"Fourth: A very considerable part of the revenue obtained by direct taxation is derived from taxes levied for certain specific purposes at rates which are definitely fixed by law, such as the 'one mill

school tax,' and the one-tenth of a mill tax for the 'soldiers' relief fund,' and the like. The rate of these taxes remains the same year after year regardless of the taxable valuation of the state or of the needs of the institution for which the tax is levied, and it can only be changed by amending the law. The aggregate rate of all these so-called 'special taxes' at present amounts to 2.58 mills on each dollar of assessed valuation, and the total revenue derived from them in 1911 was approximately \$3,000,000. If property in that year had been assessed at its true and full value as provided by law these taxes would have been increased fully threefold, and would probably have amounted to more than \$9,000,000.

"In short, if the law requiring that 'all property shall be assessed at its true and full value' had been rigidly enforced it would inevitably have resulted in a large and needless increase in taxes; in a great and uncalled for increase in salaries; most likely in a great increase in municipal indebtedness, and in a general and unwarranted demoralization of our entire revenue system."

#### **Efforts Made to Secure an Enforcible Basis of Valuation**

Realizing that the burdens of taxation could not be equitably distributed among the taxpayers of the state unless and until these discordant laws were made to harmonize, or a new standard of valuation established, we placed the whole matter before the legislature in our 1908 report and asked that all laws which stood in the way of enforcing the "full and true value" statute be so amended that assessments could be made throughout the state in strict accordance with that statute. Several conferences were held by the tax commission with the committees on taxes and tax laws of the house and senate and the whole matter thoroughly canvassed, and the conclusion was finally reached by the committees of both houses that it would be better, all things considered, to so amend the "true and full value" law that it would conform substantially to the long established custom of assessing at a percentage of full value, than it would be to undertake to amend the necessary statutes which stood in the way of its strict and proper enforcement. A bill was accordingly drawn providing, among other things, that "except as may be otherwise provided by law all property subject to a general property tax shall be valued at its true and full value in money, which shall be entered opposite each item on the assessment rolls, and shall be assessed at fifty per cent of such true and full value. Such assessed value shall in all cases be taken and considered to be the value of such property for purposes of taxation, and shall be the value upon which the tax levy shall be made."

The bill was introduced in the house by the chairman of the committee on taxes and tax laws, and after the adoption of an amendment changing the basis of assessment from 50 per cent of true value to 40 per cent it passed that body and was transmitted to the senate, where, after a brief debate, it was "indefinitely postponed."

The failure of the bill to pass was due not so much to hostility to the principle involved as it was to the inability of the members to agree upon the per cent of true value at which the assessment should be made. A plurality but not a majority of the members favored the 50 per cent basis provided in the bill as introduced. Some favored 30 per cent, others 40, others 45, and others 60; and in the house one member offered an amendment providing that property containing iron ore should be assessed at 60 per cent of its true value, city property at 50 per cent, and farm property at 40 per cent. With such a divergence of views it was impossible for the two houses to reach common ground and as a result the bill was lost.

Having failed in an earnest effort to get together and amend the law, the legislature before adjourning adopted a concurrent resolution requesting the tax commission not to enforce the law but to adhere to the existing custom of assessing at a percentage of full and true value. The manifest purpose of this resolution, and its only effect, was to give to administrative officers who were violating the laws of the state the moral support of the legislature.

### **Matter Placed Before the Legislature Again in 1911 Without Results**

The whole matter was again presented to the legislature in all its bearings in 1911 but, measured by results, the outcome was even more discouraging than in 1909. A bill providing that all property should be assessed at 50 per cent of "its true and full value in money," after being amended to read  $33\frac{1}{3}$  per cent, passed the senate with little opposition late in the session and was transmitted to the house. After careful consideration by the house committee on taxes and tax laws it was again radically amended and as it finally passed that body, provided that all property subject to the general property tax should be divided, for purposes of taxation, into four classes. Class 1 was to cover the homestead of the taxpayer, which was to be assessed at  $33\frac{1}{3}$  per cent of its true and full value. Class 2 was to include all other real estate, which was to be assessed at 50 per cent of its true value. Class 3 was to include household goods and furniture, wearing apparel, musical instruments, and sewing machines, which were to be assessed at 25 per cent of full and true

value. Class 4 covered all personal property not included in class 3, which was to be assessed at 50 per cent of full value.

Upon the return of the bill to the senate for concurrence in the house amendments the senate refused to concur. Conference committees were appointed in both bodies for the purpose of reaching an agreement, but in the rush and turmoil of the closing hours of the session the committees were unable to get together and the bill, like its predecessor in 1909, failed to reach final passage.

The difficulties in the way of carrying out our assessment laws were again fully explained in our 1912 report and the legislature again called upon for relief. In concluding a chapter of this report devoted entirely to this subject we said:

"The troublesome condition still confronts us and is productive of increasing embarrassment in every direction. Letters from local assessors and county officers are constantly being received asking what percentage of true and full value should be used in the valuation of property for taxation. The only reply which the commission has been able to make is to call attention to the statute prescribing that property should be assessed at its true and full value and to the legislative resolution requesting that it should not be so assessed.

"Justice to taxpayers and tax officials alike demands that the matter should no longer be left in the chaotic and contradictory condition in which it is at the present time. Either the laws now obstructing the assessment of property at true and full value should be so amended that it can be so assessed, or provision should be made by law for its assessment at some specified per cent of full value. The situation should be squarely met and the question solved without further delay.

"There is nothing sacred about the 'true and full value' standard. Any easily figured fraction of 'full and true value' would answer nearly as well. The important thing is not the standard but the enforcement of it. If we were starting anew we would unhesitatingly recommend the 'full value' standard; but in the face of the long established custom of assessing at from 25 to 50 per cent of full value and the practical difficulties in the way of amending the many statutes which stand in the way of such a consummation, we have no hesitancy in recommending that the assessment be placed upon a fixed basis of 50 per cent of full value. We believe that this basis can be strictly maintained throughout the entire state without injustice to anybody. Or, if a classified basis seems more desirable to the legislature, we would suggest that the classification be based

upon the character of the property; nonproductive property like household goods and wearing apparel to be assessed on a basis of say 25 per cent and property that can be made productive on a basis of 50 per cent of full value. The all important thing, however, is that the whole matter be definitely settled at the earliest possible moment so that the law can be strictly enforced."

### **Classified Assessment Law Enacted in 1913**

To correct the evils pointed out by the commission and to give the people of the state an enforceable assessment law several bills were introduced in the house and senate. The most important of these bills were house file No. 282, introduced by Mr. Ofsthun, house file No. 237, by Mr. Spooner, and house file No. 670, introduced by the committee on taxes and tax laws. House file No. 282 provided that all property subject to a general property tax should be valued and equalized as nearly as practicable at 50 per cent of its true and full value. House file No. 237 provided that for purposes of assessment and taxation all property subject to a general property tax and not subject to a gross earnings or other lieu tax should be divided into seven classes and the property in each class assessed at a different specified percentage of true and full value. House file No. 670 introduced by the committee, though differing in some respects from the Spooner bill, was nevertheless in nearly all essential particulars a copy of that bill. House files Nos. 237 and 282 were referred to the committee on taxes and tax laws but no other definite action was ever taken on them by the house. House file No. 670 was made a special order, and the house after adopting an important amendment offered by Mr. Spooner passed the bill by a vote of 99 to 2. The senate after amending the bill to the exact form in which it later became a law passed it by a vote of 33 to 10. The senate amendments were concurred in by the house and the bill repassed by that body as amended, April 16, 1913. It was approved by the governor April 24 and by its terms became a law January 1, 1914.

The bill as finally passed was a compromise of widely differing opinions and probably does not reflect in its entirety the views of a single member who voted for it. From a theoretic standpoint it is open to very serious criticism and leaves much to be desired; but as a measure designed to accomplish a practical and much needed reform, it has proven a most pronounced success, and the results obtained under it during the first year of its operation fully vindicate the action of every man who voted for it. The 1914 assessment, made in compliance with this law, is unquestionably the most complete and equitable ever made in the state.



## CHAPTER IV

### **ASSESSMENT AND EQUALIZATION IN 1913 AND 1914**

The 1914 assessment of real and personal property is the only legal assessment that has been made in the state for more than fifty years. From the time of the admission of the state into the union until chapter 483 of the laws of 1913, known as the "classified assessment law," went into effect in January, 1914, our laws explicitly required that all property should be assessed at its "true and full value" in money. Never since the first assessor started on his thankless task, however, has property of any kind been assessed at its "true and full value," nor, with very few exceptions, has any serious attempt been made to so assess it. The universal custom prior to 1914 was to assess at from 25 to 50 per cent of actual value; and this custom apparently had the approval of the people, the support of the law making, and in a large measure the acquiescence of the law enforcing departments of the state government.

### **Justice in Taxation Depends Almost Entirely Upon Strict Adherence to Legal Standards**

It has been clear to the tax commission from the first that justice in taxation can be attained only by a strict adherence to legal standards. Any departure from legal standards inevitably results in inequalities and injustice. This is proven by universal experience and is so patent that it requires no demonstration. It is the firm conviction of the commission, based upon years of study and experience, that fully eighty per cent of the injustice in taxation is the direct result of imperfect and lax administration of the laws we have, and not over twenty per cent to faulty and unjust laws.

### **Legal Assessments Practically Impossible Prior to 1914**

For reasons which are fully set forth elsewhere in this report a strict enforcement of the assessment laws as they existed prior to 1914 was practically impossible. Any serious attempt to enforce them would have resulted in the complete demoralization of our en-

ture revenue system. The enactment of the classified assessment law in 1913 made it possible for the tax commission in 1914, for the first time since its creation, to insist upon the strict enforcement of the assessment laws of the state. The new assessment law is undoubtedly crude and it may even be unfair in some particulars; but however that may be, it has the supreme merit of being enforceable, and even if unfair it is much more equitable than the illegal practices which it superseded. It is as much to be preferred to the old, illegal standards as law is preferable to anarchy.

### **The 1914 Assessment Made According to Law**

We have this year, for the first time since the state was created, an assessment which complies substantially with the law. To accomplish this result has required much work, unflagging perseverance and very great patience. To convert assessors from a body of law breakers to an efficient corps of law enforcers has been no easy task. It has meant the uprooting and discarding of habits and practices that have prevailed throughout the state for more than fifty years. To say that the 1914 assessment is perfect, or even to claim that an honest attempt was made by all assessors to carry out the provisions of the new law, would be a long way from the truth; but to say that the 1914 assessment is a substantial compliance with the new classified assessment law, and that it is the most just and equitable assessment ever made in the state, is, we feel, well within the truth. The results obtained reflect credit upon every official who endeavored to do his duty and carry out the law.

### **New Listing Blanks and Assessment Books**

In order to carry out the provisions of the new assessment law it was necessary to prepare an entire set of new listing blanks and assessment books, and this was the first task to which the commission addressed itself. The most important of these were the "personal property" and the "money and credits" listing blanks, which may be found in the appendix of this report.

### **Assessors' Manual**

In order that assessors, boards of review and county boards of equalization might be supplied in compact form with all of the laws governing their duties the commission next prepared in pamphlet form an "assessors' manual" in which the duties of an assessor were fully explained. The manual also contained all of the assessment and equalization laws of the state with elaborate footnotes giving

extracts from decisions of the supreme court and opinions of the attorney general explaining and construing the different statutes.

### **Meetings of Assessors—Instructions by Tax Commission**

Our next step to secure the enforcement of the law was to call meetings of assessors at the county seat of each county for the purpose of instructing them as to their duties and especially to explain to them in detail the various provisions of the classified assessment law and how to carry them out. In January, 1914, a letter of which the following is a sample was sent to every assessor in the state:

January 24, 1914.

Dear Sir: You are hereby notified that there will be a meeting of the assessors of your county at the court house in Mantorville on Friday the thirteenth day of February, 1914, at 10:00 o'clock a. m.

The purpose of the meeting is to give the tax commission an opportunity to explain fully and in detail the new classified assessment law which was passed at the last session of the legislature and also the new personal property listing blank recently adopted which will be used this year for the first time; and to furnish such other information and render such assistance along the lines of your work as may be requested at the meeting.

As you are doubtless aware, the law governing the assessment of both real and personal property was entirely overhauled and very radically amended by the last legislature. Without a full and accurate understanding of all its provisions it will be impossible for any assessor to properly perform his duties. The changes in the personal property listing blank are also numerous and important, and, without a full and careful explanation of all the changes, you are likely to experience much difficulty in using it. The meeting is, therefore, one of great importance to assessors and we trust that every one will attend. The law makes it the duty of the tax commission to call these meetings, and it is equally the duty of assessors to be present.

Under the provisions of a law passed in 1913 you will be entitled to pay at the rate of five cents per mile for each mile necessarily traveled by you in going to and returning home from this meeting, and also three dollars for one day's attendance to be paid at the same time and in the same manner as your other services are paid.

If there is any reason why you cannot be present kindly notify the tax commission at once and oblige,

Yours very truly,

MINNESOTA TAX COMMISSION

J. G. Armson

Chairman

P. S.—A pamphlet containing all of the laws of the state governing the assessment of property for purposes of taxation, and a manual of instructions to assessors, will be given you at the meeting. A sample personal property listing blank filled out as it should be is enclosed herewith. Please study it carefully and bring it with you to the meeting.

### **Assessors' Response and Meetings Gratifying**

The response to this letter was most gratifying. Except in a few counties, where storms prevented, the meetings were very largely

attended. Out of the 2,460 assessors in the state fully 2,100, or more than 85 per cent, were present. The right of the commission to give instructions and the duty of assessors to follow them was generally recognized and except in a very few instances there was no apparent inclination to question it. The members of the commission were accorded the closest attention in every county. The assessors seemed anxious to learn just how their difficult duties should be performed and evinced a determination to carry out the laws just as they are written.

### **Nature of Instructions Given by Tax Commission**

At all of these meetings special emphasis was placed upon two things: first, that all taxable property should be placed upon the assessment books, and, second, that all property should be valued and assessed in strict accordance with law. In the assessment of lands as well as of personal property the assessors were directed to use the actual value of such properties as the basis of the assessment instead of applying some average per acre for land or per article for personal property. They were shown by specific examples how the use of averages does great injustice to the taxpayer whose values are below the average and favors those whose values are above the average. Minute directions were given for filling out the listing blanks and for making up and returning the assessment books. Assessors were requested to ask questions about anything concerning their work, and they availed themselves of the opportunity very freely. The questions propounded as a rule were not difficult to answer but occasionally a question was asked that required investigation or study and in such cases the matter was looked up after the meeting adjourned and an answer in writing forwarded to the assessor by mail.

### **Assessors Armed With Data**

There is a very general belief among uninformed taxpayers that the assessor is responsible for high taxes and because of this feeling they are very much inclined to regard this officer as a common enemy. Such taxpayers as a rule feel justified not only in not listing all of their property but in bringing pressure to bear on the assessor to undervalue such as they do return. To demonstrate the fallacy of this belief and to arm assessors with facts to meet the arguments of such people, the commission explained to the assessors as fully as their time would permit, first, why taxes are necessary,

second, the relation of the assessor to the taxpayer, and third, by whom and for what purposes taxes are levied. The assessors were generally much interested in these questions but as a rule were unable to remember the figures given and after the meetings were completed we received so many letters from assessors asking for them that we prepared and sent to every assessor in the state a letter, of which the one below, sent to the assessors in Dodge county, is a copy. It speaks for itself:

April 27, 1914.

Dear Sir: Before entering upon the discharge of the responsible duties imposed upon you by law the tax commission desires to again remind you of the importance of your work and to impress upon you the necessity of a strict and faithful observance of all of the provisions of the new classified assessment law. The cordial interest evinced in the new law during our recent conferences with assessors in the different counties of the state and the expressed determination to enforce its provisions have been most gratifying. It has come to our knowledge, however, that a few assessors have expressed an intention of ignoring the law and of assessing property in accordance with previous custom.

It should be clearly understood that the new law must be strictly observed and enforced in every taxing district of the state this year. Every description of real estate and every item of personal property must be appraised with the same care and consideration that a prospective purchaser would give them. Averages and guess work must give place to careful and conscientious valuation. Previous assessments should be entirely ignored. The sole and only question to be determined by you this year is the present full and fair value of the property. When you have ascertained this fact you should set down the true and full value of the property in the assessment book and then extend the assessment in accordance with the percentages laid down in the new law. The law is the only basis that will be recognized or permitted in the assessment of property this year. Any other course will probably result in a reassessment of the offending district.

We again urge you to begin your work promptly on the first of May, as we feel that it will require practically all of the time given you under the law for the making of the assessment to thoroughly and equitably value and assess property this year. If you have any spare time let it be at the end of the assessment period. You are entitled to \$3.00 per day for each day that you actually and necessarily devote to your work and no town or village board can compel you to accept less. The compensation of assessors of towns and villages organized under the general laws is fixed by state law and is not subject to local control. You are, therefore, entitled to full pay for every day necessarily spent in making the assessment, regardless of the past custom or practice in your district.

You will undoubtedly hear much complaint this year because of high taxes and in many cases the assessor will be blamed for the increase. While it is true that taxes are considerably higher this year than last year the assessor is not responsible for the increase. The growing tax rate is due to the growing expenditures of the different units of government for which you are not responsible. It should be borne in mind that it is not the assessment that determines whether a tax will be high or low. It is the amount of money voted for public purposes that regulates taxes, not the assessment. Growing expenditures mean growing tax rates. When a community is spending large amounts of money, taxes will inevitably be high. But the assessor as an officer has absolutely nothing to say about expenditures. Such matters are determined by town meetings, school meetings, village and city councils, county boards, the legislature, and by the people themselves, and not by the assessor.

It should also be borne in mind that taxes are largely local in the final analysis, and that with the exception of the state levy, the county and its subdivisions have entire control over them. Of each dollar paid in direct taxes last year the state received approximately eight and one-half cents and the minor subdivisions of the state ninety-one and one-half cents.

There is another phase of the state tax that is sometimes overlooked, and that is, that nearly the entire amount paid into the state treasury from direct taxes is returned to the local districts in appropriations for schools and other public purposes.

Last year eighty of the eighty-six counties of the state received more money from the state than they paid into the state treasury in direct taxes. Excluding the three large counties—Hennepin, Ramsey and St. Louis—for every dollar received by the state from direct taxes last year it returned \$1.31 to the minor subdivisions of the state in aid to schools and other public purposes.

In Dodge county in 1912 the total amount of taxes levied for all purposes—state and local—was \$167,896.31. Of each \$100 of this amount collected last year, \$9.77 went to state revenue; \$20.06 to the county; \$11.55 to the villages; \$20.02 to the townships, while \$38.60 went to education and educational institutions. In other words, of each dollar you paid in direct taxes only about 9% cents went to the state revenue fund, the other 90% cents being retained by the county and its subdivisions.

In your county the total levy for state purposes last year, exclusive of the levy for interest and principal on money borrowed from the state, amounted to \$24,820.70, while you received from the state \$44,471.56 in aid of schools and other local purposes. Expressed in dollars, for each dollar you paid into the state treasury last year in direct taxes you received \$1.79 in return.

While the average tax rate of the state is considerably higher this year than last year, by far the greater part of the increase is in local rates. The average tax rate in the state in 1912 was 27.74 mills, while in 1913, being for the tax of the present year, it was 33.40 mills, an increase of 5.66 mills. Of the total increase 1.45 mills is in the state rate, and 4.21 mills in local rates. Three-quarters of a mill of the increase in the state rate is due to the increased levy for road purposes, leaving a net increase for other state purposes of a little less than two-thirds of a mill.

The levy for the state revenue fund this year, being the fund out of which a part of the expenses of state government and state institutions is paid, is 2.30 mills. If no levy whatever had been made for this purpose the average tax reduction in the state would have been less than 7 per cent.

The total increase in taxes for all purposes this year amounts to \$7,665,037.68. Of this amount, \$384,983.78, or 11.55 per cent, goes to the state revenue fund for the support of the state government and state institutions; \$149,250.54, or 1.95 per cent, for certain building purposes, for soldiers' relief and for the Itasca state park; \$958,840.40, or 12.51 per cent, to education and educational institutions; \$2,711,758.29, or 35.38 per cent, for roads and bridges exclusive of street assessments; \$621,187.39, or 8.10 per cent, for county purposes exclusive of roads; \$1,650,402.32, or 21.53 per cent, for city and village purposes, and \$688,614.96, or 8.98 per cent, for township purposes, exclusive of roads.

All of the above figures are included herein in order that you may give inquiring taxpayers some definite facts relating to taxation. They are not quoted, however, for the purpose of justifying extravagance on the part of the state or any of its subdivisions—if extravagance exists—for taxpayers have a right to expect a dollar's worth of service for every dollar paid in taxes; they are used for the purpose of bringing out two important facts: First, that direct taxes are largely local taxes, and that nothing is to be gained by illegally depressing assessed values; and, second, to show that if taxes are ever to be materially reduced it will be necessary to begin right

at home--in the school district, the township, the village and city, and in the county.

In conclusion, we again urge that the new law be strictly enforced in the assessment of property this year. If the assessor is to expect obedience to the law on the part of the taxpayer he must obey the law himself. All property should be assessed in strict accordance with the provisions of the new law, regardless of the effect it may have on totals or averages. Only in this way can you comply with your oath of office. The lax observance of the law will result in inequality and hence injustice in taxation, while its strict enforcement will mean the most equitable assessment the state has had in all its history.

It is scarcely necessary to add that the success of the new classified assessment law, as well as all other laws relating to the assessment of property, depends almost entirely on the work of the assessor. If you discharge your important duties in a thorough and conscientious manner, as we believe you will, we feel assured that results will not be disappointing.

Yours very truly,

MINNESOTA TAX COMMISSION

J. G. Armson  
Samuel Lord  
O. M. Hall

### **Work of Town Boards Not Always Satisfactory**

Of all the boards that have to do with reviewing and equalizing assessments, viewed from the standpoint of the individual taxpayer the local board of review is the most important. Its duty is to review the assessment as returned by the assessor and correct its errors—to see that all taxable property in the district is placed on the assessment books and assessed according to law. Unfortunately these boards do not all realize the importance of the work they are expected to do. While more of them performed their full duty in 1914 than ever before, there were all too many that did nothing more than to meet and adjourn, leaving untouched many grossly unfair, illegal and incomplete assessments, which by a careful review of the assessment books might easily have been corrected, thus imposing on many taxpayers in the district affected an unjust burden of taxes. If these illegal and incomplete assessments could be corrected by the county board or even by the tax commission the situation would not be so bad, but as a rule any attempt by these boards to correct such assessments only tends to make a bad matter worse. Nothing short of having the work done over again will fully right the wrong.

### **Instructions to Boards of Review**

Ever since the commission was organized it has been endeavoring to stimulate the work of local boards of review and we are much gratified at the very general improvement made in 1914. A majority of the local boards did excellent work; but there is still chance for much improvement to be made by many of them. In order that

these boards might be fully advised as to the importance of their duties under the new law, and to guide them in their work, the commission prepared and sent to all of them the following letter of instructions:

June 17, 1914.

To Boards of Review.

Gentlemen: The board of review is in many respects the most important board connected with our system of assessment and equalization, because it deals with the assessment in its first or initial stage—the most important period from the time the assessor returns his books to the board until it becomes a completed assessment at the hands of the tax commission. If the original assessment is incomplete or inequitable, and the board of review fails to correct it, no subsequent step by the county board of equalization, or even the tax commission short of a reassessment can make it complete or equitable. A poor assessment can be transformed into a fairly good one if the board of review will take the time and have the courage to go through it thoroughly and correct the errors and omissions of the assessor. If they fail to do this they are equally responsible with the assessor for an unfair or incomplete assessment.

The duties and responsibilities of boards of review are perhaps greater this year than ever before because of the new classified assessment law. Not only must the board see that all taxable property in the district is entered on the assessment rolls, but it must also see that it is valued and assessed in strict compliance with the provisions of the new law. Care should be taken to see that each description of real estate and each item of personal property is listed in its proper class, and appraised at true and full value and the assessment extended in accordance with the percentages laid down in the law without regard to averages or previous assessed values.

All property of value not expressly exempt is taxable regardless of its character, age, purpose, or use. The present fair market value of the property is the only question to be considered by the board in reviewing the assessment. Value and value alone is the sole standard for the assessment and equalization of property this year.

As indicating the attitude of the tax commission on the enforcement of the new classified assessment law the following paragraph is quoted from a letter mailed to each assessor in the state a few weeks ago:

"It should be clearly understood that the new law must be strictly observed and enforced in every taxing district of the state this year. Every description of real estate and every item of personal property must be appraised with the same care and consideration that a prospective purchaser would give them. Averages and guess work must give place to careful and conscientious valuation. Previous assessments should be entirely ignored. The sole and only question to be determined by you this year is the present full and fair value of the property. When you have ascertained this fact you should set down the true and full value of the property in the assessment book and then extend the assessment in accordance with the percentages laid down in the new law. The law is the only basis that will be recognized or permitted in the assessment of property this year. Any other course will probably result in a reassessment of the offending district."

The board should take all the time necessary to thoroughly review and equalize the assessment. The work cannot be done in a few hours; it may take several days. Any municipality, however, can well afford to pay the members of the board of review for all the time necessarily required and spent in a thorough review of the work of the assessor to the end that the assessment may be so equalized as to fairly and equitably apportion the public burdens.



If any taxable property has been omitted from the returns the board should add it to the assessment roll. It is not necessary in such cases to give prior notice to the owner of your intended action. The law makes it his duty to list his property and his failure to do so is a sufficient justification for assessing it without notice.

The board is authorized to raise or lower the assessed value of any tract or lot of real estate, or any article or class of personal property, if such action be necessary in order to make the assessment comply with the percentages of assessed to true and full value fixed by chapter 483, Laws of 1913. It is necessary, however, to give prior notice to the owner before any assessment can be raised, naming a time and place for hearing. Service of notice can be made by any person, but preferably by the clerk if convenient, otherwise by the assessor. Printed blanks are furnished, and, when filled out, should be mailed or delivered to the person whose assessment is to be raised.

It is suggested that at the first meeting of the board on the fourth Monday in June, it go through the assessor's returns carefully, tract by tract for real, and name by name for personal property, and select therefrom the names of owners whose property is under-assessed and adjourn for one week, in the meantime giving the required notice to them. On the adjourned day the board can hear objections and then adjust the assessment in accordance with law. Notice is not necessary when an assessment is to be reduced.

It is the intent of the law that all complaints of residents of the town or taxing district in reference to the assessment of personal property shall be heard and determined by the local board of review, and not by the county board of equalization. Non-residents, however, may make such complaints to and be heard by the county board of equalization.

Last year the assessment of money and credits was far from satisfactory in many of the taxing districts of the state and the tax commission was reluctantly obliged to order reassessments in a large number of districts. It is hoped that the assessment of this class of property will be made with greater care and thoroughness this year. The rate of taxation on such property, thirty cents on each hundred dollars, is not burdensome and if the owner fails or refuses to list it assessing officials should not hesitate to make an arbitrary assessment against him.

We earnestly urge that you carefully examine the assessor's returns of this class of property and if any person in your district subject to the tax has been under-assessed or not assessed at all that you take the necessary action to correct the under-valuation or omission. The extra time spent by you in carefully reviewing the assessment will be much less expensive to the district than a reassessment would be.

The personal property exemption of \$100 applies now only to the head of the family. The deduction is made by the county auditor and not by the assessor or board of review. It is necessary, however, that heads of families should be indicated on the assessment roll of personal property in order that the auditor may know who is entitled to the deduction.

The following definition of "head of a family" sent to boards of review last year is repeated again this year for your information:

"Briefly defined the head of the family is the person who manages and controls the affairs of the household of two or more persons living in a domestic capacity in the same home. There can be but one head in the same family. Primarily the husband or father is the head of the family, but a mother may become such head upon the death of her husband. So a son, even though unmarried, having parents, or brothers or sisters, or either or any of them living in a home which he controls and depending upon him for support may be such head. But a son living with his parents, even though he may be the owner of taxable personal property, is not the head of a family, nor is an unmarried man or a widower without children or other legal dependents the head of a family, even though living in a home which he manages and controls. In brief, the right to an exemption under the new law is based on the domestic relationship of the person as-

essed regardless of the nature or value of the taxable personal property he may own—he must be the head of a family to be entitled to an exemption.”

In conclusion, we again urge you to see that all taxable property in your district is entered on the assessment rolls and valued and assessed in strict compliance with law. The classified assessment law was passed by the legislature in good faith to relieve an intolerable condition, and until it is repealed or amended it will be the sole and only rule recognized or permitted in assessing property for purposes of taxation. The words “true and full value” in the law mean TRUE AND FULL VALUE—not a percentage of such value—and must be so construed by all assessing officials and boards.

If the new law is observed and enforced in each taxing district of the state, as we hope and expect it will be, the 1914 assessment will be the most equitable one in the entire history of our state.

Assuring you of our desire to co-operate with you in every possible way in carrying out the provisions of the new law, we are,

Yours very truly,

MINNESOTA TAX COMMISSION

J. G. Armson  
Samuel Lord  
O. M. Hall

### **Work of County Boards of Equalization Usually Well Done**

As a general rule the work of county boards of equalization in 1914 was well done. Although the job was a tedious one and the assessors' books were frequently in very bad shape, county boards with rare exceptions endeavored to carry out the provisions of the new classified assessment law, without fear or favor. To aid them in their work the following letter was prepared and sent to all county boards in July, 1914:

July 15, 1914.

To County Boards of Equalization.

Gentlemen: While the laws defining the duties and powers of county boards of equalization remain unchanged, the importance of your work and the responsibilities resting upon you have been greatly increased because of the radical change in the law governing the assessment of property. It is a matter of congratulation, however, that you can discharge your duties this year in strict compliance with law. Heretofore because of long established custom you were practically compelled to equalize values at a percentage not authorized by law. The new classified assessment law relieves you of this embarrassing situation.

While the principle embodied in the new law may not meet with universal approval, the law is to be commended because it can be enforced without any serious disarrangement of our revenue system and without injustice or injury to any individual or taxing district in the state. In this respect at least it is immeasurably better than the old unenforceable full value law.

Equality is the basic principle of just taxation. If the assessors and boards of review of your county listed and assessed all taxable property in their respective districts equitably and in accordance with law there would be little left for you to do. Unfortunately, however, in nearly every county more or less inequality between classes of property in the different taxing districts will be found in the assessment returns. The principal mission of your board is to correct this inequality in order that the burdens of taxation may be equitably apportioned between the taxing districts of your county.

Before the work of equalization is taken up the board should carefully examine the assessment books and see that assessed values represent the percentages of true and full value specified in the law. Section 1985, general statutes of 1913, requires the assessor to enter the true and full value opposite each tract or lot of real property. Section 1988 of the same statutes provides that property shall be classified for purposes of taxation and shall be assessed at the percentages therein stated. The tax commission has been advised that in numerous instances assessors have not extended the assessment at the percentages of true and full value specified by law for the different classes. Should the board find that the figures in the column headed "Assessed value of lands, including all structures and improvements," do not represent the correct percentage of the figures shown in the column headed "Total true and full value of lands, including all structures and improvements," it should request the county auditor to change the "assessed value" figures so that they will correctly represent the percentage of true and full value specified in the law. To illustrate: If the true and full value of a certain description of unplatted property is set down in the assessment book at \$3,000 and the assessment extended at \$800, an evident error has been made by the assessor in computing the "assessed value," the latter not being one-third of the former, the percentage at which unplatted property is to be assessed under the new law. In such case the auditor should change the "assessed value" to read \$1,000, which is one-third of \$3,000, thus making the assessment comply with law.

Section 2041, General Statutes of 1913, defines the duties and powers of county boards of equalization. This section should be carefully read before beginning your work. The law not only authorizes you to raise or lower the valuation of the real and personal property of any assessment district as returned by the assessor, but you are also authorized to investigate and equalize the assessment of individuals, firms and corporations. If you find that assessors and local boards of review have failed to do their duty and their work can be corrected by changing individual assessments you should not hesitate to make the necessary changes. If a raise in the aggregate value of the personal property of any individual, firm or corporation is contemplated, notice of your intention so to do, fixing a time and place when and where a hearing will be had, should be given to the interested parties. Notice should also be given of your intention to raise the value of any tract or lot of real property if the person in whose name it is assessed is a resident of the county.

The board is authorized to increase or decrease the aggregate valuation of the real estate of any assessment district by a percentage change, or it may consider the valuation of lands separately from the valuation of structures and improvements and make such changes as may be necessary to equalize valuations between the different taxing districts of the county. Such changes in the first instance will apply to the figures in the "true and full value" column, and then a corresponding percentage change made in the "assessed value" column.

In equalizing the personal property assessment the board may raise or lower any "item" of such property in any taxing district by a percentage change. In case of personal property, however, the change in the first instance will apply to the figures in the "assessed value" column of the item changed, then in the column headed "total assessed value of class —," and then a corresponding change in the column headed "total true and full value class —."

In considering the personal property assessment the words "class of personal property" as used in section 2041, general statutes of 1913, should be construed as having the same meaning as "item of personal property." This is the evident intent of the law and enables the board to increase or decrease any item in any class by percentage without changing any other item in the class.

It should be kept in mind that the assessed value of property as finally equalized by your board should be a sum equal to the required percentage of what in your judgment is the true and full value of such property.

In equalizing assessments the board may act on its own knowledge and judgment and is not necessarily bound by the testimony produced before it. Only such property as has been listed and assessed by assessors and local boards is subject to review and equalization by the county board. It has no authority to make an original assessment or to place omitted property on the assessment rolls. In case of such omitted property, the law authorizes the county auditor to place it on the assessment rolls at any time after the books have been returned to him by the assessor.

The board cannot reduce the aggregate value of the real or personal property in the county below the aggregate value thereof as returned by the assessors, nor can it abate or cancel taxes or strike property from the tax books.

If the board finds that the assessment of any district has not been made in strict compliance with the provisions of the new classified assessment law and that it cannot be corrected by equalization, the tax commission upon your request will order a reassessment of the offending district. It is the purpose and policy of the tax commission to require every assessing official in the state to observe and enforce the new valuation law. Only in this way can we approximate equality in taxation. While a reassessment may be a somewhat drastic remedy, it is perhaps the only way that injustice resulting from neglect of duty can be corrected, whether such neglect be intentional or otherwise. We trust the board will not hesitate to call our attention to any flagrant violations of the new law. Should a reassessment be necessary in any taxing district the responsibility therefor with all its consequences will rest upon the assessor and local board because of neglect of duty.

We also urge that you carefully examine the returns of money and credits. Last year the assessment of this class of property was far from satisfactory in different sections of the state and a large number of reassessments were ordered. We trust such action will not be necessary this year but we will not hesitate to order a reassessment in any district which in your judgment has failed to make a reasonable return of this class of property.

In conclusion, we again wish to express our gratification because of the manner in which county boards of equalization have generally performed their important and responsible duties in past years. If the same care and courage is again exercised this year in equalizing the first assessment under the new law we feel confident that the state will have the most complete and equitable assessment in its history.

Yours very truly,

MINNESOTA TAX COMMISSION

J. G. Armson  
Samuel Lord  
O. M. Hall

### **Sales Method Used for Determining Real Estate Values**

Ever since it was organized the tax commission has endeavored in its equalizing work to get away as far as possible from arbitrary methods of determining values, and when it has been possible to do so has been guided by uniform rules rather than by arbitrary judgment. To approximate as nearly as possible to this ideal the commission in 1914 resorted again to the "sales method" for determining the value of real estate. As briefly stated in our last report the "sales method" consists in obtaining from each county data showing all of the bona fide transfers of real estate made during a given period, with the true consideration paid for each tract transferred,

together with the last assessment for taxation purposes against each tract. The method is founded upon the proposition that nothing else so fairly measures the true value of real estate, or anything else for that matter, as the price actually paid for it in a normal transaction. It is the best measure of value that the commission has been able to find. It is the result of the coming together of many minds representing sellers and buyers upon the most important business transactions that take place in a community. It is universally recognized by courts as the best evidence of value and in the final analysis is the basis of nearly all expert opinion on such matters. It has been criticized at times—no one claims for it that it is perfect; but so far as we know not a single critic has suggested an improvement or presented a better or a fairer method.

### **Sales Data, How Obtained and What Included**

Competent men were employed by the commission to obtain the necessary data. An abstract of every conveyance made by warranty deed during the years 1912 and 1913 in which the true consideration was given was taken in every county of the state. The data obtained in regard to each transfer was taken on cards of uniform size and included the name of the county and assessment district in which the property conveyed was situated; the name of the grantor and grantee; the date of conveyance; the book and page where recorded; a brief description of the property; the consideration named in the deed; and the 1912 assessment against the property. The field men were directed to take only conveyances made by warranty deed and dated in the years 1912 and 1913. They were directed to omit: (1) all conveyances made by quit claim or so-called special warranty deeds; (2) all deeds in which the consideration expressed was merely nominal; (3) all deeds where the transaction was between near relatives, or between persons acting in a confidential relation; (4) all deeds where the transaction, in whole or in part, was in the nature of a trade or exchange of properties; (5) all deeds which were given in full or part satisfaction of an existing encumbrance on the land conveyed; (6) all conveyances to railroads or other public service corporations; (7) all conveyances given in fulfillment of contracts made prior to the year 1912; and (8) all deeds in which the consideration mentioned was manifestly not the true consideration.

### **Data Verified by Local Men**

After obtaining the data from the records the cards were all submitted to men who were thoroughly acquainted with real estate

transactions in the county, and with their help, as far as possible every transfer in which the consideration named in the deed was not the true consideration, and every transfer in which the consideration was doubtful was eliminated. The remaining cards were then sent to the tax commission, where they were tabulated and put in shape for practical use.

### **Sales Made in 1910 and 1911 Also Used**

The price of real estate in Minnesota has been steadily advancing for many years, so that as a rule the farther back a sale was made the more conservative it is in determining present day values. The commission desired in equalizing the first assessment made under the new law that the result should not only be fair to all parts of the state but that it should be reasonably conservative. We therefore decided to use a four-year period of sales rather than a shorter period. The sales data obtained by the commission in 1912 of the sales made in 1910 and 1911 were accordingly compared with the assessment of 1912 and used in connection with the sales of 1912 and 1913. The number of transfers made in the state during the four-year period mentioned which came up to all of our requirements was 131,710.

### **Ratio of Assessed to Full and True Value, How Determined**

The sales of platted and unplatted property in each county were tabulated and treated separately. The average ratio of assessment to selling price of each of these classes of property was then determined by dividing the total assessed values of such property by the total of the consideration paid therefor. By applying the proper ratio to the total assessment for each class, the full and true value of all such property was easily obtained. To illustrate: in Goodhue county during the four-year period there were 773 sales of platted property which fulfilled all of our requirements, the aggregate consideration of which amounted to \$1,144,394 and the assessment against which amounted to \$360,405 in 1912. Dividing the total assessed value of the lands sold, \$360,405, by the total consideration, \$1,144,394, we find that in Goodhue county platted real property was assessed in 1912 at 31.49 per cent of its selling or true value. The total assessed value of platted real property in Goodhue county for the year 1912 as equalized by the tax commission was \$3,052,242. This amount, as we have shown, being 31.49 per cent of the true value of all platted real property in the county, it follows that the actual value of all platted real property in the county must be as

many times the assessed value as 31.49 is contained in 100, or 3.17 + times. The true value of platted real property in the county is therefore 3.17 + times \$3,052,242, the assessed value, or \$9,692,734. For 1914 the total assessment of platted property as returned by the county board was \$3,981,885, or 41 per cent of \$9,692,734, the true and full value of such property. This showed an assessment for platted property in Goodhue county made in substantial compliance with the law, and no change in this assessment was made by the commission. By the same process we found the true value of unplatted property in Goodhue county to be \$31,236,573. The assessment for unplatted property as returned by the county board this year was \$10,688,622, or about 34 per cent of the true and full value of such property. This assessment also was practically on the basis provided by the new law and was unchanged by the commission. The average true value per acre of land in the county was determined by dividing the true value of all such property in the county, \$31,236,573, by the total number of acres of unplatted land in the county, 484,280, which gave a result of \$64.50 per acre.

### **Reliability of Sales Method for Equalizing Purposes**

We are convinced that when conditions are normal the sales method of determining the true value of real estate can safely be relied upon. We do not, however, regard it as infallible. In spite of every feasible precaution many transfers which do not state the true consideration are undoubtedly used in our tabulations; but with the same method and the same care used in every county we feel that the percentage of error in one county is about the same as in another.

### **Has Desirable Features Found in No Other Method**

For equalizing purposes this method has two very desirable qualities which are found in no other method: first, it substitutes for arbitrary judgment a method of obtaining values which approaches very nearly to a science; second, it measures the real estate values of every community with the same yard stick.

In the very nature of things values cannot always be measured by sales. The most that can be said for them is that they supply the very best evidence of values. If the results obtained by the sales method are palpably wrong, we base our final judgment upon the best information obtainable.

### **Sales Data Submitted to County Boards for Their Opinion as to Its Correctness**

In order that the tax commission might have the benefit of the judgment of county boards of equalization in regard to the accuracy of the information which the sales data revealed, and in order also that such boards might themselves make use of the information if they cared to do so, we prepared and sent to county auditors on the 15th day of July, 1914, a letter containing the information, as follows:

July 15, 1914.

Dear Sir: From the tabulation of the sales of real estate in your county covering a period of four years beginning January 1, 1910, and ending December 31, 1913, and compared with the assessment of 1912 as equalized by the tax commission, it appears that the assessment of 1912 represents the following percentages of true and full value.

Platted property —%.

Unplatted property —%.

If in the judgment of the county board of equalization these figures are not substantially correct kindly advise us, giving fully the views of the board on the subject and showing wherein they are wrong.

It is the purpose of the commission to equalize all assessments this year in strict accordance with the laws of the state, and this means of course that platted property must be equalized at 40 per cent and unplatted property at 33½ per cent of its true and full value. We shall be pleased if we can adopt the work of your county board and leave your assessment unchanged.

Yours very truly,

MINNESOTA TAX COMMISSION

By J. G. Armson,  
Chairman.

The commission did not receive a single reply to this letter and we assumed, therefore, that in the judgment of county boards the figures presented were substantially correct.

### **Real Estate Assessments, How Equalized**

Except in a few counties in northern Minnesota, where a majority of the real estate sales are not normal and for that reason are not reliable, we relied very largely upon our sales data in equalizing the 1914 real estate assessment. As an aid, however, in equalizing the assessment of unplatted lands, we also used a large township map of the state, on each township of which was written the assessed value per acre of the unplatted land therein as equalized by the county board. This map formed a quick and convenient way of comparing the assessment made in adjoining townships, whether in the same county or in adjoining counties, and proved to be a great help in our work.



### Hearings Granted When Increases Contemplated

It has always been the practice of the tax commission not to increase the assessment of any county without first giving the county board and the taxpayers of the county an opportunity to appear and show cause, if any there be, why the increase should not be made. In pursuance to this policy the commission, after tentatively agreeing upon the increase, if any, that should be made in the different counties to bring their assessment up to the standard required by law, sent to county auditors the following letter notifying them of the contemplated increase and offering to fix a day of hearing if a hearing was desired:

September 25, 1914.

Dear Sir: After a careful examination of the abstract of assessment of real estate in your county for 1914 as equalized by the county board of equalization the tax commission has decided to increase the assessment on platted property — per cent and on unplatted property — per cent.

The increase decided upon will place the percentage of assessed to "true value" of real property in your county substantially on the basis provided by law, as shown by real estate sales in your county during the past four years and other data on file in our office.

If any of the tax officials or taxpayers of your county desire an opportunity to show cause why the proposed increase should not be made we shall be glad to accord them a hearing. Upon receipt of notice from you that a hearing is desired we will immediately fix a time for the same and advise you. No hearing, however, will be set for a date earlier than October 19th next.

Should no hearing be desired you are hereby authorized and directed to make the changes in the real estate assessment of your county above indicated.

\* \* \* \* \*

Very truly yours,

MINNESOTA TAX COMMISSION

J. G. Armson,

Chairman.

### Many Changes Made as Result of Hearings

In response to notices 170 county and local officers and interested taxpayers from 30 counties appeared and were heard in regard to contemplated increases. The situation in each county represented was gone over thoroughly and the reasons for the proposed increases fully explained. On the strength of evidence presented at the hearings our proposed increases in several counties were modified. In every case the hearings resulted in a better understanding of the situation by both the commission and the parties appearing, and as a rule the solution finally reached was satisfactory to all concerned.

### Personal Property Assessment of 1914, How Equalized

In equalizing the personal property assessment of 1914 the tax commission resorted to every available test that in its judgment

would throw light on the value of such property and the assessment in every way was brought as near as possible to the standard fixed by law.

### **Certain Kinds of Personal Property Difficult to Assess**

There are certain kinds of personal property, such for instance as logs and pulp wood, which the law provides shall be assessed at the place where they are to be manufactured. Unfortunately, from the standpoint of just taxation, much of this kind of property, during the time when the assessment is being made, is a long distance from the place where it is legally assessable and the assessor has no opportunity to inspect it, or any other satisfactory means of valuing it. He is therefore compelled to depend almost entirely upon the owner's statement as to its extent and value. Experience has taught the tax commission that it frequently happens that assessors in districts where such property is assessable are shamefully overreached and misled by the owners of such property. There are also other kinds of property, such as the property of water power companies, street railway companies and the like, which though open to the inspection of the assessor are on account of their peculiar nature very difficult for him to correctly value and assess.

### **Reports Called For from Certain Companies**

To aid the tax commission in determining whether such property had been properly valued by the assessor we called upon all public service corporations, lumber companies, pulp and paper companies and banking institutions in the state to furnish the commission with a complete and detailed report of all personal property owned by them in the state on May 1, 1914. There was no information called for that such companies are not required by law to furnish to the assessor, and certainly none that could injure them except in cases where they had failed to make a full and true list of their personal property for the assessor as required by law. The information was needed by the commission not only for the protection of taxpayers generally but also to protect the companies themselves from unjust and illegal assessments. All of the banking companies and all of the larger public service companies complied promptly with our request and furnished all of the desired information under oath; but a number of lumber companies and a large number of the smaller public service companies either ignored the request or refused to furnish the information. In nearly all of the cases where the companies

failed to report we assumed, and correctly, we believe, that they had failed to furnish the assessor with a full and true list of their property; and in all such cases where the facts seemed to warrant we unhesitatingly increased the assessment in accordance with the best information at hand. We are confident that in future years there will be a more general compliance with these very reasonable requests of the commission.

### **Reassessments**

In connection with the work of equalization in 1913 and 1914 special assessors were appointed by the tax commission and reassessments made of personal property in 10 and of real estate in 13 assessment districts. The commission during these years also appointed special assessors and had reassessments of money and credits made in 247 assessment districts of the state. (See chapter V.)

### **The Assessment of 1913**

The classified assessment law passed in April, 1913, did not take effect until 1914. Nevertheless the 1913 assessment, which covered personal property only, was made so far as prudence would permit with that law as a guide. To secure a full and fair assessment of all property properly assessable in 1913 the commission visited a majority of the counties of the state and also prepared and sent to all assessors, boards of review and of equalization, the following letters of instruction:

#### **Letter to Assessors**

April 21, 1913.

Dear Sir: Under the laws of this state all personal property and such real property as may have become subject to taxation since the assessment of last year, and all buildings and structures exceeding one hundred dollars in value, whether completed or in process of construction on May 1st, not included in the previous assessment, must be listed and assessed this year.

While lands that have become taxable during the year should be carefully listed and assessed, as should new buildings and structures, the important part of your work this year is the assessment of personal property.

There are two essential things in the assessment of personal property—a thorough and complete listing and a fair and equitable valuation. Failure to observe either of these essential features results in injustice and inequality. If any considerable amount of property is omitted from the assessment rolls and thereby escapes taxation, or if the valuation of the same class of property lacks relative equality, the assessment will be neither complete nor equitable.

The justice and equality of an assessment depend almost entirely on the work of the assessor. Unless his work be done in a thorough and conscientious manner, it will remain an imperfect assessment, for no subsequent step by boards of review or equalization can entirely overcome

the defects of a careless or inequitable initial assessment. Neither friendship nor vindictiveness should influence an assessor in his work, nor should favoritism or prejudice be shown to rich or poor. If the property of every taxpayer is assessed exactly alike as to value there can and will be no just cause of complaint.

The following suggestions are offered in the hope that they may be of assistance to assessors:

1. Familiarize yourself with your duties. The principal provisions of law relating to the listing and assessment of personal property are printed in the assessment book. Read them carefully, as a knowledge of the requirements of the law will greatly aid you in your work.

2. You will be furnished with two listing blanks; one for the listing of all personal property subject to the general ad valorem tax, and the other for listing money and credits. These blanks should be mailed or handed to each person subject to taxation, with a request that they be filled out, verified, and returned to you on or before the date named on the filing side of the blank.

3. In case of refusal or neglect of any person to list his property as required by law it is your duty to list and assess the same at such amount as you believe to be the taxable value thereof, and in such case, if requested you are required to sign and deliver to the person so assessed a statement showing the valuation of the property so listed.

4. The law does not require you to accept the valuation placed on property by the owner, even if sworn to. If in your judgment the property is worth more, or less, than the amount stated by the owner, it is your duty to assess it accordingly. Under the law the owner furnishes a list of his personal property, and the assessor, not the owner, values it for purposes of taxation.

5. The listing blank for personal property has been considerably changed this year. Please study the new schedule carefully before beginning your work in order to familiarize yourself with the different subdivisions under which personal property is required to be listed. Some of the items of the old list have been consolidated in the new list, while others have been expanded. For instance, sewing machines and clocks are included with household goods, while the furniture and equipment of hotels, offices and barber shops, and the stocks and equipment of restaurants, sample rooms, billiard and pool rooms, and several other items, have been given separate places on the new listing blank.

While the new blank has 37 items, being an increase of 7 over the old list, it does not add any property to the assessment rolls that was not heretofore taxable. It is intended to be a more comprehensive, and at the same time a simpler list than the one used in former years, but the list itself does not affect the taxability of any item of personal property heretofore subject to or exempt from taxation.

6. Assessors should see that each item is listed under the proper subdivision. Should there be no subdivision on the listing blank for certain kinds of property, then such property should be listed under item 37. The number of animals and articles should also be carefully entered in the proper column.

7. In assessing personal property for purposes of taxation the law contemplates and it is your duty to value each animal and article separately, and not "average" them, as is done by so many assessors. A horse worth \$200 should be assessed at twice as much as a horse worth \$100, and an automobile worth \$1,000 at twice as much as one worth \$500. Every item should be assessed in accordance with value and without regard to any rule of average heretofore followed. Only in this way can an equitable assessment be made.

8. The rapid increase in the number of automobiles in the state makes them an important item in the personal property assessment. Because of the wide variation in value, each auto should be carefully appraised, and when possible the name of the manufacturer, the model, and the age of the machine should be noted on the listing blank.

9. Elevators, warehouses, and structures and improvements of all kinds on the right-of-way of railway companies should be assessed as personal property against the owners of the same under item 35. A recent investigation would indicate that a considerable amount of this class of property has not heretofore been listed for taxation by assessors. Please see that all property of this character is fully listed and assessed this year.

10. Under a law recently passed by the legislature the personal property exemption of \$100 applies only to the head of the family. Hereafter there can only be one exemption in the same family. The exemption, however, is deducted from the assessment by the county auditor, and not by the assessor. It is the duty of the assessor to list all personal property subject to taxation regardless of the exemption. If the person assessed is entitled to the exemption, the auditor will deduct the amount before extending the tax.

#### Money and Credits

Under chapter 285, Laws of 1911, money and credits are now assessed at a flat rate of three mills on the dollar, or thirty cents on each hundred dollars. This is a very low rate and it is expected and required that every owner of such property will make a full return of it to the assessor. Perhaps there was some justification under the old law for concealing property of this character because the tax rate in some districts consumed more than 50 per cent of the income from it, but under the new law with its low rate of tax no such justification can be urged.

While the assessment of this class of property in 1912 was much more thorough and complete than in previous years, it was far from being a full return of the value of such property owned in the state. It represented a little less than forty-two and a half cents of each dollar on deposit in state and national banks at the time of making the assessment. If bills and accounts receivable, and notes and bonds and other forms of credits actually owned by residents of the state were added to money, the assessment would represent a still smaller percentage of true value.

The law is much better understood now than it was a year or two years ago, and the reasonableness of the tax generally conceded. For this reason it is confidently expected that the assessment this year will show a substantial increase over last year. We hope it will not be necessary to reassess a single district in the state, but it is the intention of the tax commission to require a strict enforcement of the law and it will not hesitate to order a reassessment when it appears that any considerable amount of this class of property has been omitted from the tax rolls.

The following synopsis of the law may be of assistance to you in your work:

The law requires that money and credits be listed on a separate blank. The county auditor will furnish you with the necessary blanks for this purpose. You will find the law printed in full on the reverse side of the listing blank. We urge that you make a careful study of its provisions in order that you may be able to intelligently explain it to inquiring taxpayers.

"Money" as defined in law means money owned by the person, firm or corporation making the list, whether in hand or on deposit in a bank in this or some other state.

"Credits" cover all book accounts, bills receivable, promissory notes, bonds, rents, annuities, and all other claims and demands for money or other valuable thing.

The law does not include the money and credits of incorporated banks in this state and notes and bonds secured by real estate mortgages recorded in this state upon which the mortgage registry tax has been paid; nor does it cover the municipal bonds of any municipality of the state issued after April 18, 1911.

The assessment should be made at the fair cash value of the property and not at a percentage of such value.

Listing blanks should be mailed or delivered to each taxpayer as soon after May 1st as possible. The law requires each taxpayer to make

a verified return of his money and credits on this list on or before June 1st, the date specified therein.

The assessor is required to accept as true the items of the list so returned, unless the person making such return refuses to answer on oath all reasonable and necessary inquiries as to the nature and amount of his property taxable under the law. The assessor may, however, place his own valuation on the property so listed when in his judgment the valuation returned by the owner is not the full and true value of such property.

If any person, firm, or corporation subject to taxation under this law fails or refuses to make return as provided for in section 2 of the act, it is the duty of the assessor to ascertain as nearly as possible the particulars of this class of property owned by such person, and to estimate its just value "according to his best information and belief" and to assess it, and then add 50 per cent to the valuation as a penalty for failure or refusal to list.

In making an arbitrary assessment as provided for in sections 7 and 8 of the act, if the person against whom the arbitrary assessment is made was assessed for this class of property in 1912, the assessor cannot fix the amount this year at less, but may make it more than the amount legally assessed against such person last year.

When a person subject to this tax has removed from one district to another within the state since the last assessment was made, and fails to make a return of such property, the assessor is required to assess such person at an amount not less than that for which he was assessed last year in the district from which he removed, which amount may be ascertained from the county auditor of the county in which such district is located.

In making an arbitrary assessment the law does not require the assessor to have exact knowledge of the property but to make the assessment upon "his best information and belief." If he should over-value such property, the fault is not in the assessor, but in the person who failed to list. We believe, however, that when you explain the object and purpose of the law, the low tax it imposes on this class of property, and the duty imposed upon you of making an arbitrary assessment and adding a penalty of 50 per cent, few will persist in their refusal to list.

It is scarcely necessary to add that the success of this law, as well as all other laws relating to the assessment of property, depends almost entirely upon the assessors. If you discharge your important duties in a thorough and conscientious manner, as we believe you will, we are confident that results will not be disappointing.

The assessment should be completed by the fourth Monday in June. Subject to this limitation, you should take all the time necessary to fully list and fairly and impartially assess all personal property subject to taxation in your district.

You will always find the county auditor willing and ready to furnish you with any desired information pertaining to your work. If at any time, however, questions of doubt arise the tax commission will gladly aid in their solution.

In conclusion we desire to again emphasize the importance of a full and equitable assessment of all personal property in your district. This is not only a duty imposed on you by law, but is morally right, because any other course means unequal distribution of the tax burdens.

Assuring you of our earnest desire to co-operate with you in making the assessment of personal property this year as complete and equitable as it is possible to make it, we are,

Yours very truly,

MINNESOTA TAX COMMISSION

J. G. Armson  
Samuel Lord  
O. M. Hall

## Letter to Boards of Review

June 16, 1913.

Gentlemen: Under the laws of this state the town board of each town, the assessor, clerk and president of each village, and, with certain exceptions, the assessor, clerk and mayor of each city constitute a board to review the work of assessors in the different taxing districts of the state.

In many respects the board of review is the most important board having jurisdiction over the assessment of property, because it deals with the assessment in its first or initial stage—the most important period from the time the assessor returns his books to the board until it becomes a completed assessment at the hands of the tax commission. If the assessment be incomplete or inequitable when it leaves the board of review no subsequent action by the county board of equalization, or by the tax commission short of a reassessment, can remedy all of its defects.

It is of the first importance, then, in order that we may at least approach justice and equality in taxation, that the duties and responsibilities imposed upon you by law be thoroughly, faithfully, and impartially discharged before you stamp the assessment roll with your approval.

Several hundred written complaints are filed with the tax commission each month alleging inequitable and unfair taxation. Our investigation of these complaints shows that in the majority of cases they are caused by careless or inefficient work by local assessors. For this the boards of review are equally blamable with the assessors. A poor assessment made by an incompetent or careless assessor can be transformed into a fairly good one if the board of review will take the time and have the courage to go through it thoroughly and correct the errors and omissions of the assessor. If they fail to do this they are equally responsible with the assessor for an unfair or an incomplete assessment.

To do your work well you should take all the time necessary. It cannot be done in a few hours. It may take several days to do the work thoroughly, but any municipality can well afford to pay the board of review for all the time necessarily spent in giving it a full and fair assessment.

If you know of any property subject to taxation in your district that has been omitted from the assessor's list you should add it to the assessment roll. In such case it is not necessary to give notice of your action to the party so assessed. The fact that the owner failed to list it—a duty imposed upon him by law—is a sufficient justification for assessing it without notice.

If in your judgment any assessment made by the assessor is lower than the assessment of other like property in the district, it is your duty to raise the assessed value of such property to an equality with other property of like character. In such case it is necessary to give prior notice to the person assessed of your intention to raise his assessment, naming a time and place for hearing. Service of notice can be made by any person, but we suggest that it be done by the clerk if convenient, otherwise by the assessor. Printed blanks are furnished and, when filled out, should be mailed or delivered to the person whose assessment is to be raised.

We suggest that when you meet on June 23d you go through the assessor's returns carefully, name by name, and select therefrom such persons as you may consider under-assessed and adjourn for one week, in the meantime giving the required notice to them. On the adjourned day you can hear whatever they may have to say in the matter, and then so adjust the assessment as to equalize it with other property of a like nature.

You are also authorized to reduce the assessed value of any property in your district if in your judgment it is assessed higher than other property of like character. In such case no notice need be given to the person whose assessment is to be reduced.

Last year the returns of money and credits were unreasonably low in many of the taxing districts of the state. We realize that many citizens list this class of property very reluctantly. The rate of taxation under the new law, however, is not burdensome, and if the owner of such prop-

erty fails or refuses to list it taxing officials should not hesitate to make an arbitrary assessment against such owner.

Many of the low assessments of last year were undoubtedly due to the neglect and failure of assessors to carry out the provisions of the law or the instructions of the tax commission. If the returns in your district this year seem unreasonably low, we urge that you make a thorough investigation of the cause and to take such action as may be necessary to correct them, as only by such action can the annoyance and expense of a reassessment be avoided.

Under a law passed at the recent session of the legislature the personal property exemption of \$100 applies now only to the head of a family. While the deduction for exemption is made by the county auditor and not by the assessor, it will be necessary for the latter to indicate on his assessment book who are heads of families in order that the auditor may know who is entitled to the exemption. We would suggest that you take up the matter with the assessor and see that some letter or word, such as "h" or "head," is placed opposite the name of each head of a family for the information of the auditor.

Briefly defined, the head of the family is the person who manages and controls the affairs of the household of two or more persons living in a domestic capacity in the same home. There can be but one head in the same family. Primarily the husband or father is the head of the family, but a mother may become such head upon the death of her husband. So a son, even though unmarried, having parents, or brothers or sisters, or either or any of them living in a home which he controls and depending upon him for support may be such head. But a son living with his parents, even though he may be the owner of taxable personal property, is not the head of a family, nor is an unmarried man or a widower without children or other legal dependents the head of a family, even though living in a home which he manages and controls. In brief, the right to an exemption under the new law is based on the domestic relationship of the person assessed regardless of the nature or value of the taxable personal property he may own—he must be the head of a family to be entitled to an exemption.

We would suggest that all cases of doubt as to whether the person assessed is the head of a family under the law be referred to the county auditor or the tax commission for determination.

In conclusion, we again urge upon you the importance of a careful and thorough review of the work of the assessor to the end that all property be fully listed and fairly assessed. Only in this way can the burdens of government be equitably apportioned among those required to bear them.

Yours respectfully,

MINNESOTA TAX COMMISSION

J. G. Armson  
Samuel Lord  
O. M. Hall

#### Letter to County Boards

July 15, 1913.

To the County Board of Equalization.

Gentlemen: Under our laws only personal property, and such real property as may have become taxable during the past year, is assessable in the odd numbered year. Your work, therefore, as a board of equalization this year will be confined almost entirely to the equalization of the personal property assessment of your county.

The most important part of your duty is to see that personal property of the same character is assessed in each taxing district of the county on a basis of relative equality. Only in this way can the expenses of state



and county government be equitably and fairly apportioned among the different assessment districts of your county. If the taxable personal property of one town is assessed on a lower basis than that of another town in the same county, the latter is compelled to bear a part of the tax burden that justly belongs to the former.

Section 859 of the Revised Laws of Minnesota, 1905, defines the duties and powers of county boards of equalization. The law not only authorizes you to raise or lower the assessed value of personal property by classes in any assessment district, but you are also authorized to investigate and equalize the assessment of individuals, firms, and corporations. If you are satisfied that assessors and local boards of review have failed to return an equitable assessment you should not hesitate to make the necessary changes to render it as equitable as possible. If, however, a raise in the aggregate value of the personal property assessment of any resident individual, firm, or corporation is contemplated notice of your intention so to do, fixing a time and place when and where the hearing will be held, should be given to the interested parties.

You may increase the assessed value of any class of personal property in any assessment district by a percentage raise without notice if you are satisfied that it is assessed too low, and you may likewise decrease it if you are convinced that it is too high.

Upon complaint made by a non-resident of any district in which his property is assessed you may reduce his assessment to such sum as you think just and equitable if you deem him over-assessed, but you cannot reduce the personal property assessment of a resident unless by a percentage decrease applying to a class of property in the entire district. The law does not authorize you to exempt property from taxation nor cancel the assessment of any individual, firm, or corporation.

If you should find that the assessment of any district in your county has been carelessly or unfairly made, and that you cannot correct its faults by equalization, this commission upon your request will appoint a special assessor to reassess all or any class of personal property in such district. While this remedy is somewhat drastic it is often the only way that injustice resulting from neglect of duty or flagrant violations of the law can be corrected.

We particularly request that you give special consideration to the assessment of money and credits in the different taxing districts of your county. The rate of taxation imposed on this class of property under the law passed in 1911 is so low that no honest man should attempt to evade it. If the amount of such property returned by the local assessor of any district seems unreasonably low, and you have reason to believe that any considerable amount of such property has not been listed, the tax commission upon your request will order a reassessment of this class of property in the offending district.

In equalizing assessed values the board is not necessarily bound by the testimony produced before it, but may act on its own knowledge and judgment. The important thing to be kept in mind is equality of assessment between the same classes of property in the various taxing districts of your county. If this be done no district will suffer any serious injustice at your hands. If you so equalize values that each district will contribute its just share to the public burdens of the county, and neither more nor less, you will have accomplished the purpose for which your board was created.

For your information and in order that you may be advised of our instructions this year to assessing officials, we are enclosing you copies of letters mailed to each assessor and each board of review in your county.

Assuring you of our desire to co-operate with you in every way possible to make the personal property assessment of your county complete and equitable, we are,

Yours very truly,

MINNESOTA TAX COMMISSION

By J. G. Armson

Chairman

## The Personal Property Assessment of 1913

The listing sheet for personal property was revised and enlarged in 1913. The subdivisions were increased from 30 items to 37 items, the additional items being used principally for listing industrial and commercial property. The resulting assessment was generally regarded as the most complete and equitable one made since the organization of the tax commission.

The total assessed value of personal property in 1912, exclusive of money and credits, was \$215,282,925 as equalized by the tax commission. In 1913 the assessment of the same class of property as fixed by the assessors amounted to \$223,703,860, an increase of \$8,420,935 over the final figures of the preceding year. Changes made by county boards of equalization resulted in a net increase of \$4,220,012 over the returns of assessors. Additional increases made by the tax commission, amounting to \$6,622,636, brought the totals up to \$234,546,508, a net increase of \$19,263,583, or 8.6 per cent over the previous year.

The comparative totals as fixed by the three assessment bodies for the years 1912 and 1913 are as follows:

### Comparison of Totals of Personal Property Assessment for 1912 and 1913

	1912	1913	Increase
Returned by assessors.....	\$206,949,236	\$223,703,860	\$16,754,624
Equalized by county boards.....	210,867,263	227,923,872	17,056,609
Equalized by tax commission....	215,282,925	234,546,508	19,263,583

The following table shows the increases and decreases in the assessed value of classes of personal property in 1913 compared with 1912, as equalized by the tax commission in both years:

**Personal Property Increases and Decreases by Classes in 1913 Compared  
With 1912**

Class	Increase	Decrease
Horses .....	\$2,181,841	
Cattle .....	2,641,209	
Other live stock and poultry .....	1,479,504	
Farm tools, wagons and carriages .....	168,065	
Automobiles and bicycles .....	1,601,796	
Household goods, musical instruments and jewelry .....	2,709,137	
Office furniture .....		\$462,371
Street cars .....	158,655	
Steamboats and sailing vessels .....	17,487	
Wholesale and retail merchandise .....	2,352,664	
Logs and lumber .....	620,092	
Manufacturers' materials, tools and machinery .....		1,528,648
Stocks and bonds, including banks .....	3,999,788	
Saloons and eating houses .....		6,282
Elevators and warehouses .....	36,936	
Improvements on United States lands .....		11,304
Other personal property .....	3,305,014	
<b>Totals .....</b>	<b>\$21,272,188</b>	<b>\$2,008,605</b>
	2,008,605	
<b>Net increase .....</b>	<b>\$19,263,583</b>	

**Distribution of the Net Increase in 1913**

The net increase of \$6,622,636 in the personal property assessment made by the tax commission over the totals returned by county boards of equalization was distributed among the following groups or classes of property:

**Net Increase by Groups in the Personal Property Assessment Made by the  
Tax Commission in 1913**

Group	Net Increase	Per Cent of Total
Horses .....	\$495,541	7.48
Cattle .....	729,687	11.02
Other live stock and poultry .....	102,736	1.55
Farm tools, wagons and carriages .....	564,245	8.52
Automobiles and bicycles .....	331,766	5.01
Household goods, musical instruments and jewelry .....	940,825	14.21
Merchandise .....	1,211,734	18.30
Logs and lumber .....	396,736	5.99
Manufacturers' materials, tools and machinery .....	547,584	8.27
Stocks and bonds, including banks .....	533,766	8.06
Office and hotel furniture .....	116,446	1.75
Saloons and eating houses .....	80,671	1.22
Mining machinery and mined iron ore .....	377,595	5.70
Elevators and warehouses .....	85,439	1.29
Other personal property items .....	107,865	1.63
<b>Total net increase .....</b>	<b>\$6,622,636</b>	

### **The Personal Property Assessment of 1914**

The work of making the first assessment under the new classified assessment law was watched with more than ordinary interest. There were some misgivings as to how the law would work in practice and whether a full and fair classified assessment could be made with existing assessing machinery. Some fears were expressed that the old practice of "averages" that had been followed for a generation would still dominate the work of many assessors, and that if such were the case, the new law, instead of making for greater equality in taxation, would simply result in intensifying past inequalities. Happily, these fears were not well-founded, for with a few exceptions assessors everywhere made an honest effort this year to assess all property in strict compliance with the new law.

### **The Assessor and the Listing Sheet**

The new classified assessment law made the clerical part of the work of assessors much more difficult and tedious than under the old method of assessment. Not only was it necessary to use care in entering the items of personal property in their proper class, but the true and full value of each class and the assessed value of each item in a class had to be set down, the total of each class shown, and then the total of all of the classes.

The listing sheet for personal property, as explained in an earlier part of this chapter, was considerably enlarged and extended this year. This was made necessary in part by the new classified assessment law, and in part by a desire to show items of personal property more in detail than had been the practice heretofore. Experience has demonstrated that when items in the personal property listing sheet are consolidated, a decrease in assessed values invariably follows, while an increase in the items of the list, making it more like an inventory, results in a much more complete listing of property as well as an increase in total assessment.

When the new listing sheet was first received by assessors they were somewhat dismayed at its length and the clerical work connected with it. After a careful study of it, however, the feeling became general that, notwithstanding the increased amount of figuring required, it was the most comprehensive yet simple listing sheet ever used in making an assessment in this state. While it is true that in some districts the clerical work of assessors was anything but satisfactory, this condition was not general. Where it did exist, it was due largely to either a total lack of qualification or failure on the part of the assessor to study the law and the instructions of the tax commission. In such cases the inefficient work of

the assessor had to be corrected by the county auditor, thus adding greatly to the labors of the latter official.

### **Comparative Assessment of Personal Property in 1913 and 1914**

The total assessed value of personal property this year as equalized by county boards of equalization was \$222,911,744, and last year, \$227,923,872, a decrease this year of \$5,012,128, or about 2½ per cent. Of the 86 counties of the state increases were shown in 69 counties and decreases in 17 counties, the largest decreases being in Hennepin and Ramsey counties. Compared with the assessed value of personal property last year, as equalized by the tax commission, there was a falling off in the returns from counties this year of \$12,374,514, or nearly 2¼ per cent. The assessment of this class of property as equalized by the tax commission last year was \$234,546,508, while this year it is \$228,893,671, a decrease compared with the final figures of a year ago of \$5,652,837, or nearly 2½ per cent.

Last year the total assessed value of personal property as returned by the assessors of the state was \$223,703,860, exclusive of money and credits, while this year it is \$218,109,742, a decrease of \$5,594,118. The county boards of equalization added \$4,802,002, and the tax commission \$5,981,927 to the original returns, making the total personal property assessment for the present year, as already stated, \$228,893,671.

The comparative totals as fixed by the three assessment bodies for the years 1913 and 1914 are as follows:

#### **Comparison of Totals of Personal Property Assessment for 1913 and 1914**

	1913	1914	Decrease
Returned by assessors.....	\$223,703,860	\$218,109,742	\$5,594,118
Equalized by county boards.....	227,923,872	222,911,744	5,012,128
Equalized by tax commission....	234,546,508	228,893,671	5,652,837

### **Causes for Decrease in Personal Property Assessment**

When the classified assessment law was enacted there was some speculation as to the effect it would have on the taxable value of certain classes of personal property. There was a general feeling that the average assessed value of personal property last year was in the neighborhood of 33 1-3 per cent of true value, and that the new law would make but little change in the totals this year. It was conceded, however, that the new law would probably result in

a reduction in the assessed value of household goods and shares of bank stocks, but it was felt that any decrease in these classes would be more than offset by increases in other classes of personal property. The expected decrease in household goods and bank stocks was evident when the returns were received, but the anticipated increase in other classes fell short of expectations.

### **Decrease in Household Goods**

Under the new law household goods and the furnishings and adornments of the home are taxable at 25 per cent of true and full value. It was contended, especially in the larger cities, that an assessment on a basis of 25 per cent would result in a considerable reduction in the total assessed value of this class of property. This reduction, however, was justified and perhaps rightly so, on the grounds that if the necessities and conveniences of the home were to be taxed at all they should not be subject to as great a burden as income producing property and that any decrease in the assessed value of such property would be in harmony with sound economic principles.

Last year the assessed value of household goods and other personal property in the home amounted to \$30,719,620 as equalized by county boards of equalization, while this year it dropped to \$21,244,227, a decrease of \$9,475,393, or nearly 31 per cent compared with last year.

The greater part of the decrease occurred in the two largest cities of the state, St. Paul and Minneapolis. Excluding these cities, the net decrease in the state was \$1,374,598. The decrease in St. Paul was \$2,592,185, and in Minneapolis, \$5,508,610, a total of \$8,100,795 in the two cities, being 85½ per cent of the total decrease in the state.

### **Failure to List When Value Is Less Than \$400**

While a part of the decrease is undoubtedly due to the 25 per cent basis of assessment, by far the greater part of it arose from the failure of many assessors to list household goods when their full value was less than \$400. Under a ruling of the attorney general's department the personal property exemption of \$100 given to heads of families is to be deducted from the assessed and not the full value of property. The effect of this ruling, so far as household goods are concerned, is to exempt such property from taxation up to the value of \$400, because, being taxable at 25 per cent, unless the full value exceeds \$400 there is nothing left to be

taxed after the \$100 deduction is made from the assessed value. For this reason, while not authorized under the law to do so, many assessors neglected to list such property when its true and full value did not exceed \$400.

### **Decrease in Number of Assessments**

In addition to a decrease in the total assessed value of household goods, there was also a considerable decrease in the number of personal property assessments, due in large part to the failure of assessors to make a return when the value of household goods did not exceed \$400. Last year there were 333,515 persons, firms, and corporations assessed in the state for personal property, while this year the number fell to 320,953, a decrease of 12,562 in number of assessments.

As in the case of amount of assessment, the decrease in the number of assessments was relatively much greater in the two large cities than in the balance of the state. Last year St. Paul listed 28,011 persons, and this year 19,861 persons, a decrease of 8,150, or 25 per cent in number of assessments; last year Minneapolis listed 35,797 persons, while this year the number fell to 16,581 persons, a decrease of 19,216, or 54 per cent in number of assessments. Excluding the decrease in the two cities, the balance of the state shows an increase in number of assessments of 14,804 over last year.

### **Decrease in the Assessment of Banks**

Prior to this year banks were assessed at 50 per cent of the aggregate amount of their capital, surplus, and undivided profits, less investments in real estate. This year under the new law they were assessed at 40 per cent of such amount. When the classified assessment law was being considered the reduction in the basis of assessment of banks was justified on the grounds that heretofore they had been assessed on a much higher percentage of true value than other income producing property, such as the stocks and wares of merchants and manufacturers, thus being forced to bear a greater burden of taxation than many other classes of property equally as productive.

In 1913 the assessed value of shares of bank stocks amounted to \$28,518,302 as equalized by the tax commission, while this year the assessment amounts to \$24,536,012, a decrease of \$3,982,290. Had banks been assessed this year on the same basis as last year, the

total assessment would be \$29,443,214. It therefore follows that the new law has resulted in a decrease of \$4,907,202 in bank assessments this year.

### **Decrease in Other Stocks**

In addition to the decrease in bank stocks, there was a large decrease in the assessed value of stocks of corporations whose property is not assessed or taxed in this state, and "bonds and stocks" assessed under the provisions of section 2015, General Statutes of 1913. The total assessed value of these two classes of property in 1913 was \$18,327,568, while this year it is only \$10,473,117, a decrease of \$7,854,451.

A considerable part of this decrease is due to the fact that much of the property of public service corporations which had heretofore been assessed as "bonds and stocks" was this year listed under item 51, "tools, implements and machinery," or under item 57, "other personal property." This was particularly true in some cities of the tracks, poles, and wires of street railways, and of the poles, wires, and gas mains of electric light, power, and gas companies. In brief, under the old method of assessment the greater part of the property of public service corporations was listed under the heading "bonds and stocks," while this year assessors listed the property of such corporations under specified items. The decrease in this class of property is therefore more apparent than real.

### **Foreign Stocks**

The total assessed value for the present year of foreign stocks, that is, stocks of corporations whose property is not otherwise assessed or taxed in this state, is \$1,518,893. While this is a slight increase over the preceding year it probably represents but a small part of the total value of such stocks owned by citizens of this state. Such corporations, of course, are assessed and taxed on the value of their physical property in the state in which it is located and a tax on stock owned in this state is in a measure double taxation. Because of this feeling it is difficult to induce the owners of such stocks to list them with the local assessors. It is quite probable that if this class of stocks were taxed the same as money and credits it would be much easier to reach them for purposes of taxation. Such a method would certainly be more equitable and would eventually produce much more revenue than we now get from this class of property.



### Personal Property Assessment of 1913 and 1914 by Groups

The following table shows the comparative assessment of groups of personal property in 1913 and 1914. Because of the new classified assessment law, and the change in items of the listing sheet made necessary thereby, it is not possible to make a more detailed comparison. Where such comparisons were not possible the items were included under the heading "Other personal property:"

**Comparative Assessment of Groups of Personal Property, 1913 and 1914**

Group	1913	1914
Live stock and poultry.....	\$48,878,056	\$58,034,390
Farm tools .....	5,949,804	6,283,710
Wagons, carriages and sleighs.....	4,767,753	3,960,470
Automobiles, motorcycles, and bicycles.....	8,304,065	8,831,674
Household goods (Class 2).....	31,660,445	22,086,468
Stock and furniture of merchants.....	39,302,801	38,074,048
Manufacturers' materials, tools and machinery.	17,404,636	21,709,629
Logs and lumber.....	9,490,434	8,189,266
Mining machinery and stock piles.....	3,172,707	3,486,891
Elevators and warehouses .....	2,844,077	3,064,069
Office furniture .....	2,164,106	1,702,851
Saloons .....	1,489,690	1,155,429
Bonds and stocks, including bank stocks.....	46,845,870	35,009,129
Other personal property.....	12,272,064	17,305,647
<b>Totals .....</b>	<b>\$234,546,508</b>	<b>\$228,893,671</b>

### Distribution of the Net Increase in 1914

The net increase of \$5,981,927 in the personal property assessment of 1914 made by the tax commission over the totals returned by county boards of equalization was distributed among the following groups or classes of property:

**Net Increase by Groups in the Personal Property Assessment Made by the Minnesota Tax Commission in 1914**

Items	Net Increase	Per Cent of Increase
Live stock and poultry.....	\$625,074	10.45
Farm tools .....	238,070	3.98
Wagons, carriages and sleighs.....	186,024	3.11
Automobiles, motorcycles and bicycles.....	547,451	9.15
Household goods .....	842,241	14.08
Stock and furniture of merchants.....	1,654,461	27.67
Manufacturers' materials, tools and machinery.	491,762	8.22
Logs and lumber .....	641,236	10.72
Mining machinery and stock piles.....	44,229	.74
Elevators and warehouses.....	52,934	.88
Office furniture .....	119,283	1.99
Saloons .....	96,272	1.61
Bonds and stocks, including bank stocks.....	235,980	3.94
Other personal property .....	206,910	3.46
<b>Total .....</b>	<b>\$5,981,927</b>	

**True and Assessed Value of Personal Property by Classes, 1914**

The following table shows the true value and the assessed value of each class of personal property as equalized by the tax commission in 1914. As explained in an earlier part of this chapter, class 1 of personal property consists of mined iron ore only; class 2 embraces household goods and the furnishings and adornments of the home; class 3 includes live stock, tools, implements and machinery, and stocks and wares of merchants and manufacturers, etc., and class 4, elevators and warehouses on railway lands, bank and certain other stocks, and other personal property not included in the preceding classes:

	True and Full Value	Assessed Value
Class 1.....	\$4,684,578	\$2,342,289
Class 2.....	88,345,872	22,086,468
Class 3.....	473,380,506	157,793,502
Class 4.....	116,678,530	46,671,412
Totals .....	\$683,089,486	\$228,893,671

A detailed statement of the assessment of personal property by items in the different counties of the state for the years 1913 and 1914 will be found in the appendix to this report.

**The Real Estate Assessment of 1914**

For the first time in a generation the real estate assessment of 1914 was made in accordance with law. Prior to the present year such property was assessed at varying percentages of value and in utter disregard of law. As already explained, the fault was not in the assessor, nor in boards of equalization, but in a practice that had grown to have all the force of law. The "true and full value" provision of the old law long ago became a dead letter. In its place was substituted a percentage assessment, varying in different sections of the state in accordance with the necessities and desires of local communities. So firmly did undervaluation become established that eventually all of our revenue laws were based on the practice, so that in late years it would have been impossible to enforce the "true and full value" provision of the law without demoralizing the entire revenue system of the state.

The new law has changed conditions, because its provisions can be enforced without any serious disarrangement of our existing revenue system. Classification may not, and probably does not, meet with universal approval in the state. While men may hon-

estly differ as to the justice of assessing real property at a varying percentage of full value, the new law does not materially change the practice that had been followed in the state for 50 years of assessing urban property at a higher percentage of value than rural property. In any event, it has the merit of being an enforceable law, something that could not be said of the old law. That the new law will make for greater equality, at least between classes of property, is evident from the first assessment made under its provisions, for the 1914 assessment is immeasurably more equitable than any previous assessment in the history of the state.

### **The Assessment**

Under the new law unmined iron ore is taxable at 50 per cent of full value, platted real estate at 40 per cent, and unplatted real estate at 33 1-3 per cent of full value.

The total assessed value of all classes of real property as fixed by the assessors in 1914 amounted to \$1,208,249,930, compared with \$1,150,393,544 in 1912 as equalized by the tax commission, an increase of \$57,856,386, or about 5 per cent over the figures of two years ago.

County boards of equalization increased the assessors' figures \$56,893,183, bringing the assessment up to \$1,265,143,113. Changes made by the tax commission increased this amount by \$9,016,282, making the total assessment of real estate for the year 1914, as finally equalized by the latter body, \$1,274,159,395, being an increase of \$123,765,851, or 10.8 per cent over the figures of two years ago.

Compared with 1912, increases in the assessed value of unplatted property as equalized by county boards of equalization this year, were reported from 76 counties of the state, the increases ranging from a little less than 1 per cent in Cook county to 56.7 in Pipestone county.

Decreases in the assessed value of unplatted property were shown in Becker, Dakota, Hennepin, Hubbard, Itasca, Kittson, Koochiching, Lake, Mahnomen, and Winona counties, the decreases ranging from a little less than one-half of 1 per cent in Dakota county to 21.5 per cent in Lake county.

In platted property, compared with 1912, increases were shown in 78 counties, ranging from a little less than 1 per cent in Mower county to 64.2 per cent in Pipestone county.

Decreases in platted property were reported from Aitkin, Hennepin, Itasca, Kittson, Ramsey, Traverse, Wadena, and Washing-

ton counties, the decreases ranging from 1.4 per cent in Aitkin county to 17.4 per cent in Traverse county.

As finally equalized by the tax commission this year, the counties showing a decrease in the assessed value of unplatted property, compared with two years ago, are Crow Wing, Lake, and Mahnomon, while Aitkin, Hennepin, Koochiching, Ramsey, Traverse, and Washington show decreases in platted property.

### **Percentage Increases and Decreases by the Tax Commission**

After a careful examination of the real estate assessment of the different counties of the state, notices were sent to the auditors of 44 counties of the intention of the tax commission to increase the assessed values of real property a stated percentage, and inviting officials or other interested persons to show cause, personally or by letter, why the proposed increases should not be made. In answer to the notice a number of counties sent in delegations to present the views of the taxpayers, while a few others filed written protests against the proposed increases. After carefully considering the written and verbal objections of the different counties the tax commission ordered percentage increases in 44 counties, the increases ranging from 5 to 20 per cent in towns, and from 5 to 25 per cent in cities and villages. Percentage decreases were ordered in 14 counties, ranging from 5 to 20 per cent in towns and from 10 to 12½ per cent in certain cities and villages.

A detailed statement of percentage and special changes made by the tax commission in the assessed value of real estate will be found in the appendix to this report.

In addition to the percentage increases and decreases indicated above, special increases or decreases were made on many tracts of land in the mineral belt in Crow Wing, Itasca, Lake, and St. Louis counties. An abstract of such changes will be found in the chapter dealing with mines and minerals in another part of this report. Some special changes were also made in different sections of the state in order to correct errors and inequalities in the original assessment.

### **Assessed Value of Real Estate in 1912 and 1914**

The following is a comparative statement of the assessed value of real estate as determined by the three assessment bodies for the years 1912 and 1914:

## Comparison of Real Estate Totals for 1912 and 1914

	1912	1914	Increase
Returned by Assessors.....	\$1,043,602,625	\$1,208,249,930	\$164,647,305
Equalized by County Boards.	1,072,330,935	1,265,143,113	192,812,178
Equalized by Tax Commission	1,150,393,544	1,274,159,395	123,765,851

A complete abstract of the assessment of real estate by counties appears in the appendix to this report.

**Real Estate Assessment by Classes**

As previously explained, under the classified assessment law real estate falls in classes 1, 3, and 4, assessable at 50, 33 1-3, and 40 per cent respectively. The following table shows the assessment and the per cent of the total assessment of each class:

Class	1912		1914		Increase
	Amount	Per Cent	Amount	Per Cent	
Class .....	\$254,553,179	22.1	\$270,086,475	21.2	\$15,533,296
Class 3.....	497,038,060	43.3	603,718,885	47.3	106,680,825
Class 4.....	398,802,305	34.6	400,354,035	31.5	1,551,730
Totals .....	\$1,150,393,544	100	\$1,274,159,395	100	\$123,765,851

It should be noted that the valuation of \$254,553,179 in 1912 in class 1 (unmined iron ore) represented tonnages only, and that an additional valuation of \$4,865,098 was assessed against mineral lands, making the total mineral valuation \$259,418,277 in that year. Similarly, the assessed value of class 1 in 1914, \$270,086,475, represents tonnages only. The assessment against mineral lands for the present year amounts to \$4,318,230, making the total mineral valuation \$274,404,705 for 1914. In the above table the "mineral lands" assessment is included in class 3 for both years.

**True and Full Value of Real Property**

The following table shows the true and full value of taxable unplatted lands, and the structures and improvements thereon, and the true and full value of taxable platted lands and the structures and improvements thereon as indicated by the assessment of the present year:

	Amount	Per Cent of Total
True and full value of unplatted lands.....	\$2,128,273,684*	63.5
Value of structures and improvements thereon.	218,986,036	6.5
True and full value of platted lands.....	467,903,861	14.0
Value of structures and improvements thereon.	535,130,826	16.0
Total .....	\$3,350,294,407	

\*Includes \$540,144,718 for iron ore tonnages

**Comparison of Total Assessments, 1912 and 1914**

The total assessed values of the taxable real and personal property of the state subject to an ad valorem tax, as equalized by the tax commission for 1912 and 1914, are as follows:

	1912	1914	Increase	Per Cent of Increase
Real estate.....	\$1,150,393,544	\$1,274,159,395	\$123,765,851	10.76
Personal property	215,282,925	228,893,671	13,610,746	6.32
Money and credits	135,369,314	196,548,307	61,178,993	45.19
Telegraph companies .....	1,350,000	1,475,000	125,000	9.25
	<b>\$1,502,395,783</b>	<b>\$1,701,076,373</b>	<b>\$198,680,590</b>	<b>13.22</b>

**True and Full Value of Property Subject to Ad Valorem Tax**

Under the new law assessing officials are required to ascertain and set down in the assessment books the true and full value as well as the assessed value of each class of real and personal property. Using these figures as a basis, we find the true and full value of taxable realty for the year 1914 to be \$3,350,294,407, and of taxable personal property, \$683,089,486, a total of \$4,033,383,893. To this amount should be added the value of money and credits listed for taxation, amounting this year to \$196,548,307, and of telegraph companies amounting to \$1,475,000, making the total true and full value of property subject to an ad valorem tax, \$4,231,407,200 for the year 1914. The following table shows the amount of each item and the per cent of each item to the total amount:

	Amount	Per Cent of Total
Real estate .....	\$3,350,294,407	79.18
Personal property .....	683,089,486	16.14
Money and credits.....	196,548,307	4.65
Telegraph companies .....	1,475,000	.03
	<b>\$4,231,407,200</b>	<b>100.00</b>

The figures given above do not include the value of railroad property in the state, nor the property of freight line, sleeping car, express, telephone and trust companies, all of which are subject to a gross earnings tax. Except as to railroads, the value of property subject to the gross earnings tax has not been ascertained, but from the best information available the value of such property is probably considerably in excess of \$600,000,000.

### **Increase in Rural Greater Than in Urban Realty**

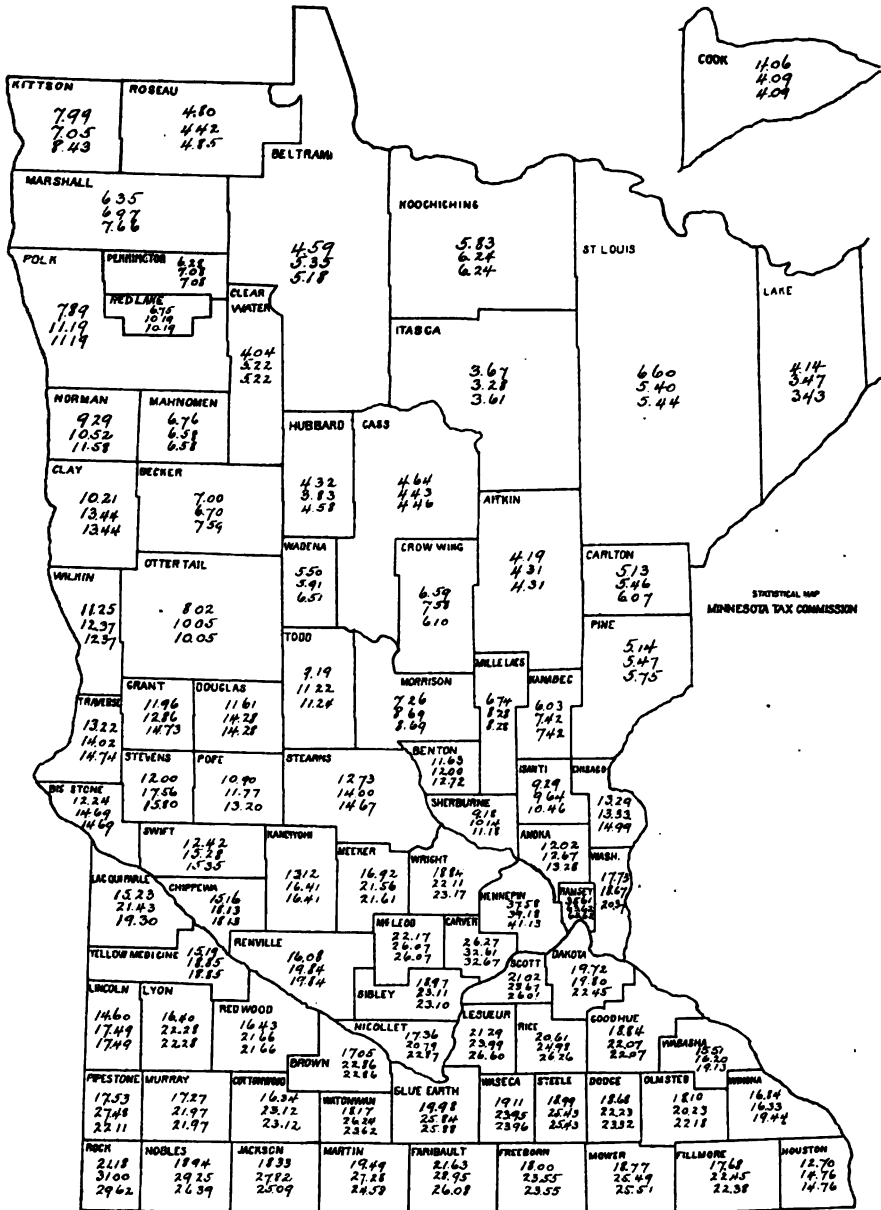
The increases this year in assessed values have been relatively greater in rural or unplatted property than in urban or platted property. This is largely accounted for by the fact that heretofore urban property, especially in the larger cities, has been assessed at fully 50 per cent of true value, while the assessed value of rural property has probably not averaged to exceed 30 per cent of full value. With limitations on tax rates, most of the larger cities have been compelled to maintain their assessment on a relatively high basis in order to produce sufficient revenue to meet local needs. This necessity did not exist in rural districts, and, consequently, the assessments were made on a lower percentage of full value.

St. Paul and Minneapolis both show a large decrease in the assessed value of real estate compared with two years ago. The taxable value of realty in the city of St. Paul this year is \$84,327,618, while two years ago it was \$100,151,055, a decrease of \$15,823,437, or 15.8 per cent. Realty in the city of Minneapolis two years ago had an assessed value of \$163,829,690, while this year, including the increase of \$7,448,930 made by the tax commission, it is \$156,427,530, a decrease of \$14,851,090, or a little over 9 per cent. In both cases the decrease is due to the fact that two years ago the assessment in these cities represented fully 50 per cent of value, while this year under the new law they are assessed on a 40 per cent basis.

Then, too, the growth in the value of property during the past two years has been much greater in rural districts than in cities and villages of the state, which of course would be reflected in the assessment. This, together with the lower percentage of value upon which the assessment is made this year, accounts in a large measure for the smaller relative increase in the assessed value of urban than in rural property. From the best information available, the former is assessed fully as close to the 40 per cent basis as the latter is to the 33 1-3 per cent basis.

### **Outline Map Showing Assessed Value Per Acre**

The accompanying outline map shows the average assessed value per acre, exclusive of platted property, in the different counties of the state as equalized by the tax commission in 1912; also the average assessed value per acre as returned by county boards of equalization this year, and the final average assessed value per acre for 1914 as equalized by the tax commission.



**Top Figures**—Average assessed value per acre as equalized by tax commission in 1912.

**Middle Figures**—Average assessed value per acre as equalized by county boards in 1914.

**Bottom Figures**—Average assessed value per acre as equalized by tax commission in 1914.



## Conclusions

The real estate assessment of 1914, the first to be made under the new classified assessment law, probably approximates equality in the assessed value of classes of property much more closely than ever before in the history of the state. It represents the deliberate and unbiased judgment of the tax commission as to the relative values of platted and unplatted property in the different counties of the state. It has been our purpose and aim in all changes made by us to so adjust assessed values that platted property would be assessed at 40 per cent and unplatted property at 33 1-3 per cent of true and full value everywhere in the state, as by law required, regardless of totals or comparisons with previous assessments. We believe the assessment of 1914, as finally equalized, is as close to the percentages laid down in the law as human judgment can make it. While we do not claim perfection for it, we believe it is measurably in advance of previous assessments in the fundamental essential of a just assessment—equality of valuation between classes of property.

## CHAPTER V

**TAXATION OF MONEY AND CREDITS**

In 1911 the legislature enacted a law providing for the separate listing of money and certain forms of credits, and imposing a flat tax rate of three mills on the dollar in lieu of all other taxes on such property.

"Money," as defined in the law, includes all forms of currency in common use, whether in hand or on deposit in a bank.

"Credits" include book accounts, bills receivable, promissory notes, bonds, rents, annuities, land contracts and mortgages not recorded in this state, and all other claims or demands for money or other valuable thing.

The money of banks and of corporations subject to the gross earnings tax, state and municipal bonds issued subsequent to the passage of the law, and mortgages on property in this state upon which the mortgage registry tax has been paid, are exempt from the three mill tax.

The assessment is to be made at the fair cash value of the property, and not at a percentage of such value as in the case of other personal property. No deduction is allowed for debts.

The tax is levied and collected in the same manner as other personal property taxes, and is apportioned, one-sixth to the state revenue fund, one-sixth to the county revenue fund, one-third to the city, village or town, and one-third to the school district in which the property is assessed.

**A Failure in Minnesota as Elsewhere**

Money and credits have always been subject to taxation in Minnesota. Prior to 1911 the state attempted to tax such property on the same basis and at the same rate as other classes of personal property. The attempt to do so, however, was never even measurably successful for at no time did we ever succeed in getting more than a mere fraction of it on the assessment rolls. In 1910, the last year under the old method of assessment, the amount of money and credits returned for taxation represented less than 3 per cent of the estimated value of such property owned by citizens of the state.

Our experience was not materially different from that of other states. No state has ever yet succeeded in reaching intangible personal property for purposes of taxation when the same rate was applied to it as to tangible personal property. It was scarcely to be expected that Minnesota could succeed in doing that which other states had failed to do.

The reason for inability to reach such property for purposes of taxation may be attributed to two causes—the intangible nature of the property and the high rates of taxation prevailing in most of the taxing districts of the state.

Property of this character can be easily concealed. The extent and value of such property is known only to its owner. Unlike tangible personal property, it is not subject to the inspection of assessing officials. For this reason they are compelled to rely largely on the declaration of the owner as to the value of such property owned by him.

The natural tendency under a high rate of taxation is to conceal it. Experience everywhere has demonstrated that when the tax rate consumes more than ten or twelve per cent of the income from such property it will not be voluntarily listed for taxation.

The average rate of taxation in the state last year for all purposes exceeded 33 mills. It is safe to say that the average tax in the cities and larger villages of the state in which the greater part of intangible personal property is owned was not less than 30 mills, or 3 per cent, last year. The average income from property of this character probably does not exceed 5 per cent. But assuming the average income to be 6 per cent, it would take one-half, or 50 per cent, of such income to pay the taxes under the old method of assessment and taxation. Under such circumstances it was not surprising that people refused to list their intangibles.

Realizing the complete failure of the general property tax when applied to intangibles, the legislature in 1911, as already stated, enacted the three mill tax law. It was felt that a low flat tax rate would result in placing a large amount of this class of property on the tax rolls that had heretofore escaped taxation entirely, and that eventually the low rate would produce more revenue than the old system had done because of the increased amount listed. In addition, it was felt that the new law would reduce the premium on dishonesty and permit men to be truthful in their tax statements without the fear of having their property confiscated in excessive tax rates.

These conclusions have been fully justified by results. The value of this class of property returned for taxation in 1910, the last year under the old method of taxing it, was less than \$14,000,000, while this year the amount listed for taxation exceeds \$196,500,000, an increase of more than 1300 per cent in four years. In 1910 only 6,200 assessments of this class of property were returned, while this year the assessments numbered 73,266, an increase of more than 1081 per cent in the number of persons assessed.

### The New Law in Practice

In practice the new law has more than fulfilled the predictions of its advocates. The revenue now derived from the three mill tax is considerably larger than the amount collected under the old method of taxation. The tax levied on this class of property in 1910 was a little in excess of \$379,000, while this year it will amount to about \$589,000, an increase of nearly \$210,000, or 55 per cent, in the four years of the new law. Every county in the state is now getting more revenue from the three mill tax than under the old law. In addition, the burden of the tax is much more widely and equitably distributed than it was under the old system. In 1910 the ratio of persons assessed for money and credits to other personal property assessments was 1 in 48, and these mostly widows and orphans, while in 1914 the ratio was 1 for money and credits to every  $4\frac{1}{2}$  for other personal property. In other words, in 1910 out of every 48 persons assessed for personal property in the state only one was assessed for money or credits, while in 1914 one out of every  $4\frac{1}{2}$  persons assessed made a return of such property.

### Comparative Results Under the New and Old Laws

The following table shows the number of persons assessed in the state for money and credits, the total assessment, and the amount of the tax for the year 1910 under the old law, and for each of the four years under the new law:

Assessment of Money and Credits, 1910-1914

Year	Persons Assessed	Total Assessment	Total Taxes
1910.....	6,200	\$13,919,806	\$379,754.58
1911.....	41,439	115,481,807	347,028.38
1912.....	50,564	135,369,314	406,107.94
1913.....	57,068	156,969,892	470,909.67
1914.....	73,266	196,548,307	589,644.92

**Assessment of Money and Credits for the Years 1910 to 1914, Inclusive  
In Cities Having a Population of 5,000 or Over**

CITY	Popu- lation 1910	Assessment Under New Law, Chapter 285, Laws of 1911					
		1910		1911		1912	
		Num- ber As- sessed	Amount	Num- ber As- sessed	Amount	Num- ber As- sessed	Amount
Minneapolis.....	301,408	882	\$5,967,495	2,568	\$26,938,940	4,561	\$39,125,705
St. Paul.....	214,744	710	2,752,705	2,797	24,088,791	3,143	25,442,414
Duluth.....	78,466	112	386,675	945	9,069,870	1,181	11,647,604
Winona.....	18,563	28	284,525	378	3,894,537	353	4,267,887
St. Cloud.....	10,600	4	3,891	194	417,317	196	493,314
Virginia.....	10,473	2	475	44	916,843	77	823,528
Mankato.....	10,365	14	25,700	201	753,353	197	647,152
Stillwater.....	10,198	22	32,045	145	923,764	193	821,202
Red Wing.....	9,048	21	191,342	237	1,443,086	205	898,321
Faribault.....	9,001	30	67,470	302	1,803,061	284	1,611,504
Hibbing.....	8,832	13	2,500	no record	1,408,134	265	1,532,753
Brainerd.....	8,526	12	3,704	30	408,134	105	127,687
Rochester.....	7,844	7	55,826	130	220,052	312	311,019
Chisholm.....	7,559	10	11,367	6	660,673	29	728,635
Crookston.....	7,031	3	.....	64	349,504	117	411,843
Cloquet.....	6,987	12	550	26	99,454	84	121,355
Austin.....	6,887	15	6,658	115	462,512	88	576,365
Fergus Falls.....	6,192	2	7,949	126	206,353	221	376,993
Little Falls.....	6,078	2	44,980	185	339,608	161	432,916
Owatonna.....	5,638	not given	150	126	481,435	257	631,156
New Ulm.....	5,648	not given	42,636	161	267,494	112	372,541
Bemidji.....	5,099	4	2,100	186	481,559	337	633,813
			6,650	134	270,400	269	299,015
					366,543	323,143	287,342
Total.....	799,920	1,908	\$9,901,793	9,225	\$74,858,801	12,468	\$90,302,834
Per capita.....			\$12.86		\$97.35		\$117.39
							\$127,153,114
							\$168.18

A complete abstract of the assessment of money and credits by counties will be found in table No. 4 in the appendix to this report.

The average per capita assessment of money and credits under the new law shows a very substantial increase, as does the per cent of assessment to the bank deposits of the state. Based on the population of 1910 as shown by the federal census of that year, the per capita assessment of this class of property was \$6.70 in 1910, \$55.63 in 1911, \$65.22 in 1912, \$75.62 in 1913, and \$94.66 in 1914. Compared with bank deposits, the assessment of 1910 represented only 4.2 per cent of such deposits, while in 1911 it equaled 33.8 per cent; in 1912 it was 42.4 per cent, 49.5 per cent in 1913, and 53.1 per cent in 1914 of money on deposit in banks of this state. It should be noted that a considerable part of bank deposits is not subject to the three mill tax, as explained in an earlier part of this chapter, so that the actual percentage of the assessment to bank deposits subject to the tax would be considerably larger than the figures given above.

In comparing the assessment with bank deposits, of course it should be borne in mind that the three mill tax applies to certain forms of credits as well as to money, and that the amount listed for taxation under the head of "credits" exceeds the amount listed under the head of "money" in the ratio of about two to one. In 1914, 52 of the 86 counties of the state made a separate tabulation of the items listed as "money" and the items listed as "credits," the former showing a total assessment in these counties of \$34,749,130, and the latter \$69,425,910, or approximately \$2.00 of "credits" for \$1.00 of "money." These figures would indicate that while the amount of this class of property listed for taxation under the new law shows a wonderful increase over the old method of taxation, we are still far from a full and complete listing of all property in the state subject to the three mill tax.

### **Increase in Cities**

The assessment of money and credits in the 24 cities of the state having a population in 1910 of 5,000 or over represents nearly 65 per cent of the total assessment of this class of property in the state. In 1910 the assessment in these cities amounted to \$9,901,793, while in 1914, the present year, the assessment of money and credits amounts to \$127,153,114, an increase of 1184 per cent in four years. The number of persons assessed has increased from 1,908 in 1910 to 16,043 in 1914, a gain of 741 per cent in the four years.

The average per capita assessment of this class of property also shows a remarkable increase under the new law. The average per capita in these cities in 1910 was only \$12.86. In 1911, the first year of the new law, the per capita increased to \$97.23; in 1912 to \$117.29; in 1913 to \$137.09, and in 1914 to \$165.15.

The table on page 68 shows the number of persons assessed and the amount of the assessment in the 24 cities for the years 1910 to 1914, inclusive.

### **Urban and Rural Assessment of Money and Credits**

An analysis of the assessment of money and credits in the urban and rural districts of the state shows, as would be expected, that the assessed value of such property is much larger in the cities and villages than in the rural districts. The total assessed value of property of this class returned for taxation this year in incorporated cities and villages of the state amounts to \$165,339,629, or 84 per cent, and in rural districts, \$31,208,678, or 16 per cent of the total assessment of such property in the state.

The average assessment per person assessed this year is \$4,119.56 in cities and villages, and \$948.91 in rural districts. In number of persons assessed, however, the rural districts make a much better showing than in amount of assessment. The total number of persons assessed in rural districts this year is 32,889, or 45 per cent, and in cities and villages, 40,377, or 55 per cent of all money or credit assessments made in the state this year.

### **Reassessments in 1913**

In some respects the assessment of 1913 was a disappointment. While the assessment showed a substantial increase over the preceding year in both number of persons assessed and amount of assessment, the returns from a large number of assessment districts were so small, considering the known wealth of such districts, as to justify a number of reassessments. In some cases such reassessments were requested by county boards of equalization, while others were the result of careful investigation on the part of the tax commission. It was found that in many districts the regular assessors had made but little effort to induce people to list their money and credits, while in other districts the assessors had apparently used due diligence in trying to secure a listing of such property, but without success. Failure to make arbitrary assessments against people who had refused or neglected to list, as required of assessors under the law, was also noticeable in many districts.

After a careful investigation and consideration of all available facts, reassessments were ordered in 239 assessment districts of the state. The reassessments included 58 cities and villages and 181 towns in 54 of the 86 counties of the state. The resulting increase in amount and number of persons assessed fully justified the action of the commission in ordering reassessments. In the districts reassessed the regular assessors had found but 2,362 persons subject to the tax for a total assessment of \$3,128,358, while the special assessors made returns against 6,718 persons for \$8,311,668 in the same districts, being an increase of 4,356, or 184 per cent in the number of persons assessed, and \$5,183,310, or 166 per cent in the amount of the assessment over the returns of the regular assessors.

### Reassessments in Cities and Villages

The following table shows the number of persons assessed and the amount of the assessment as returned by regular and special assessors in 15 of the cities and villages in which reassessments were ordered. In the cities and villages given in the table the regular assessors listed 705 persons for a total assessment of \$1,944,009, while the special assessors found 1,756 persons subject to the tax for a total assessment of \$4,176,486, being an increase of 148 per cent in the number of persons assessed, and 115 per cent in amount of assessment. The per capita assessment in these cities and villages as returned by the regular assessors was \$30.45, while the special assessors show a per capita of \$65.41.

Reassessment of Money and Credits in 15 Cities and Villages

City	Population 1910	Original Assessment		Reassessment		Increase
		Number Assessed	Amount	Number Assessed	Amount	
St. Cloud.....	10,600	119	\$377,246	249	\$561,158	\$183,912
Rochester .....	7,814	29	728,635	162	1,205,046	476,411
Chisholm .....	7,684	34	21,220	117	123,273	102,053
Eveleth .....	7,036	23	49,595	84	121,355	71,760
Austin .....	6,960	120	196,539	221	377,043	180,504
Owatonna .....	5,568	108	213,955	337	633,813	419,858
Ely .....	3,572	23	14,005	51	71,310	57,305
Wabasha .....	2,622	47	103,808	93	146,208	42,400
Staples .....	2,558	19	14,885	63	32,724	17,839
Sauk Center.....	2,154	61	88,600	73	118,843	30,243
St. Louis Park....	1,743	2	17,288	35	57,601	40,313
Altkin .....	1,638	45	47,000	54	139,129	92,129
International Falls.	1,487	38	31,167	84	417,114	385,947
Montgomery .....	1,267	3	1,852	81	75,640	73,788
Lake Crystal.....	1,055	34	38,214	52	96,229	58,015
Totals .....	63,848	705	\$1,944,009	1,756	\$4,176,486	\$2,232,477



### Reassessments in Rural Districts

The increase made by special assessors in rural districts was almost as marked as in cities and villages. The 64 rural districts in the 15 counties shown in the following table are fairly typical of the increases made in all rural districts reassessed. In these districts the regular assessors listed 530 persons for a total assessment of \$415,150, while the special assessors listed 1,728 persons for a total assessment of \$1,464,211, an increase of 226 per cent in number of persons assessed, and 253 per cent in amount of assessment:

#### Reassessments of Money and Credits in Rural Districts in Fifteen Counties

County	Number of Districts Reassessed	Original Assessment		Reassessment		Increase
		Number Assessed	Amount	Number Assessed	Amount	
Blue Earth.....	5	34	\$24,155	205	\$119,164	\$95,009
Dodge .....	3	26	21,300	82	75,135	53,835
Douglas .....	3	20	9,618	54	40,252	30,634
Fillmore .....	3	62	55,600	162	212,418	156,818
Freeborn .....	3	32	25,477	90	101,878	76,401
Meeker .....	6	65	54,955	158	127,868	72,913
Redwood .....	6	24	25,160	156	117,861	92,701
Rock .....	2	14	21,020	89	81,751	60,731
Scott .....	5	31	26,060	73	100,961	74,901
Sibley .....	2	47	27,166	82	64,298	37,132
Steele .....	3	24	21,205	69	62,136	40,931
Waseca .....	4	28	15,944	75	64,972	49,028
Washington .....	5	53	49,466	137	124,202	74,736
Wilkin .....	10	21	12,606	172	97,862	85,256
Wright .....	5	49	25,418	124	73,453	48,035
Totals .....	64	530	\$415,150	1,728	\$1,464,211	\$1,049,061

### Reassessments Justified by Results

It has been the policy of the tax commission to impress upon assessors the necessity of requiring every taxpayer to list his money and credits. The rate of taxation on this class of property is now neither burdensome nor confiscatory and there is no longer any justification for concealment. When the owner fails to list it, the new law makes it the duty of the assessor to list it arbitrarily. In most cases returns are made voluntarily, but when not so made, and assessors fail to make arbitrary assessments, the returns almost invariably show the assessor's neglect of duty. Where such failure is apparent, reassessments are ordered. While this method of correcting negligent work may seem somewhat drastic, neglect to do so would soon make the law a dead letter.

While results in practically every case have justified the reassessments, the ordering of such reassessments in different sections of the state where conditions justify it is a notice to every taxpayer, as well as to every assessor, in the state that the law must be enforced. Another important factor in a reassessment is the moral influence it exerts on subsequent assessments. This is quite noticeable in the assessment of the present year. In nearly every district reassessed last year the returns equal or exceed the amount returned by the special assessor in 1913.

### **The Assessment of 1914**

The listing blank for money and credits was revised and enlarged in 1914, the subdivisions being increased from 5 to 14 items. Two forms of verification were attached to the new blank, one to be filled out and sworn to when a return of such property was made, and the other when a person made the statement that he did not own any property of the character described in the blank. The new blank, a copy of which will be found in the appendix to this report, was generally regarded by assessors as a decided improvement over the one previously used, the change in items and verification being of material assistance to them in their work.

The money and credits assessment of 1914 was the most thorough and complete so far made under the new law. This was due in part to a better understanding of the law on the part of taxpayers, and in part to a more persistent and determined effort on the part of assessors to enforce the law. Substantial increases were made over the previous year in 82 of the 86 counties of the state. The counties showing a decrease were: Benton, \$45,703; Olmsted, \$57,551; Rice, \$77,635, and Scott, \$48,501, a total decrease in the four counties of \$229,390. The gross increase in the other counties was \$39,556,207, leaving a net increase in the state of \$39,326,817.

### **Reassessments in 1914**

Reassessments were made in 3 districts in Carlton county, 2 in Faribault county, 1 in Jackson county, and 2 in Wadena county, such reassessments being made at the request of the county boards of the respective counties.

The regular assessors listed 325 persons for \$305,249 in these districts, while the special assessors made returns against 483 persons for \$556,847, being an increase in amount of assessment of

\$251,598, making the total assessment of money and credits in the state for the present year, \$196,548,307, an increase of \$39,578,415, or 25.2 per cent over last year.

### Conclusions

While the number of persons assessed and the total assessment under the new system of taxing money and credits show a gratifying increase over the old method of assessment and taxation, it is not claimed that we have yet succeeded in reaching the total amount of such property subject to the three mill tax. Indeed, it is doubtful if the returns this year, large as they are, represent more than one-third of what they should be if all property subject to the tax was fully listed. But we are making progress, and, as the law becomes better understood by both assessing officials and taxpayers, we confidently look for a large and growing increase in the amount of such property returned for taxation. While we may never succeed in reaching all of it, even under the present low rate of taxation, yet we believe, all things considered, that the present method of taxing such property is a decided improvement, from the viewpoint of both revenue and equity, over the old general property tax system that was tried for fifty years in this state, and then pronounced a failure.

## CHAPTER VI

## MINES AND MINERALS

THE GENERAL EXTENT OF IRON ORE, AND ITS VALUE,  
EQUALIZATION AND TAXATION IN MINNESOTA

## Introductory

Iron is the most abundant and cheapest mineral in the world. It nowhere exists in a pure state in commercial quantity. It is found principally as **Carbonate**, theoretical iron 48.2% ; as **Oxide**; if **Magnetite**, theoretical iron 72.40%, if **Hematite**, theoretical iron 70% ; and as **Hydrated Oxide**, if **Limonite**, theoretical iron 59.9%.

It is always found in irregular deposits in or combined with the iron bearing rocks forming the crust of the earth and from which it is derived, as an "iron ore," the iron being physically and chemically combined with other elements—oxygen, hydrogen, silica, alumina, phosphorus, lime, magnesia, manganese, sulphur, chromium, nickel, titanium, water, etc. These are all impurities and refractory and of no value in the pig iron except the minute quantity of certain elements needed. No iron ore has furnace value unless it can, by the blast furnace, be economically smelted and reduced to metallic iron, de-oxidized and the impurities eliminated. An ore of high metallic content may be of no value by reason of excessive cost to reduce the impurities.

The establishment of furnace value is the primary governing factor of determining value of an iron ore. For this purpose complete chemical analyses and furnace tests are necessary. So irregular are the deposits in each individual mine that it is necessary for the furnace to use the ore from many mines to mix and blend to provide a grade adapted to any given furnace practice.

If the ore, regardless of its location, in its native, natural condition is sufficient, or if "ore material" can be made into iron ore by proper method of beneficiation and concentration, to have fur-

nace value and can reach its market and obtain a price in excess of the costs of production and delivery, then such ore is merchantable and marketable and has actual cash value.

The value depends upon the accessibility of the given market and its fluctuating changes. The demands as to quantity and quality, competition with other ores and other conditions accompanying the sale of any product, govern from time to time in determining the market price of iron ore.

Many hundreds of million tons of Alabama and other southern iron ore that hardly run dry iron 40% for the red ore and no more than that for the brown "ore material" when washed and made into a concentrate iron ore, have a market value **only on the spot**, by reason of the immediate proximity of the fuel and flux and of transportation costs that are not much more than switching charges, of assembling the raw materials at the furnace. These same conditions prevail for the ores, all low grade and approximately dry iron 40%, of England, France, Belgium and Germany, with the additional advantage of water transportation for the crude and finished material and of the use of very high grade Swedish iron ore for mixing.

The ores of Alabama could not stand transportation of 100 miles. The ores of Sweden (mined within the Arctic Circle) Newfoundland, Russia, Spain, Africa, Brazil, Chile and Cuba can travel a far journey and reach the docks at Philadelphia for final transportation to the consuming furnaces of eastern Pennsylvania, Maryland and Virginia, by reason of containing sufficient units of metallic iron. The ores of the Lake Superior district pay approximately \$2.30 per ton, in transportation, insurance, commission and dockage, to the furnaces of the Pittsburgh district. To say nothing of costs of mining, development, administration, taxes and royalty, the transportation cost alone, \$2.30, is far greater than the entire cost of Alabama ore delivered at the furnaces. The iron ores of China and India can and do reach this country and other markets under favorable trade conditions, in a **concentrated form**, that is to say, as **pig iron**.

Indeed, pig iron is a world-wide staple market product. Each ton of pig iron represents approximately two tons of ore. It is always a question in economics as to whether the ore shall go to the fuel and flux and there be assembled for conversion into metal or vice versa, and as to the proper location for such assemblage and of the disposal of the semi-finished or finished products.

As population grows throughout the world, so grows the demand of civilization for the necessities and luxuries produced from the

mineral resources. Iron and steel enter so largely into the necessity of industrial life that many forces are at work everywhere, governmental, corporate and individual, to locate and ascertain the visible supply of iron ore. The changed condition of the iron and steel business of this day requires a guarantee of the future in the acquisition of an adequate supply of ore, fuel and flux. It would appear that the consumption of pig iron more than doubles every twenty years.

A vast amount of expert testimony and knowledge of iron ores has been acquired by the United States government and formulated by reports of the U. S. Geological Survey, U. S. Commission of Corporations on the Steel Industry 1911, Hearings before U. S. Congressional Committee on Investigation of U. S. Steel Corporation 1912, U. S. A. vs. U. S. Steel Corporation et al, by tax commissions, geological surveys and ore experts of various states and countries.

### **The Iron Ore Resources of the World**

A most reliable and accurate source of information on the subject of the visible supply of iron ore is found in the proceedings of the Eleventh International Geological Congress at Stockholm, Sweden, in 1910.

James Furman Kemp of Columbia university reported for the United States an estimate of available iron ore 4,578,620,000 tons with a probable addition of 74,566,500,000 tons; and that for ores of 50% there was a supply for many years, and for ores of 40% the supply was practically inexhaustible.

Summaries of the reports to the congress prepared for the government of Sweden by Professor Hjalmar Sjogren, Intendant, Royal Museum of National History, Stockholm, shows the present status of iron ore:

#### **World's Summary Iron Ore**

	Actual Reserves Tons	Potential Reserves Tons
Europe .....	12,032,000,000	41,029,000,000
America .....	9,855,000,000	81,822,000,000
Australia .....	136,000,000	69,000,000
Asia .....	260,000,000	457,000,000
Africa .....	125,000,000	Enormous

## Centers of Actual Ore Reserves

	Tons
Germany, France, Luxemburg and Belgium.....	1,850,000,000
North Sweden .....	673,000,000
Newfoundland .....	1,960,000,000
North America (Lake Superior Region).....	2,000,000,000
Cuba .....	454,000,000
*South America (Province Minas Geraes).....	3,055,000,000

\*Potential

It is true that these are geological estimates and assume a tonnage of iron ore as contained within a given area of iron bearing rocks, the amount of which is obtained by multiplying the length, width and probable depth and dividing the product by the probable number of cubic feet required to produce one ton of ore, long ton 2,240 pounds, metric ton 2,204 pounds. In Sweden, Brazil and Chile vast extents of iron ore are visible without overburden of any kind and no drilling required. Many of these estimates require and are undergoing verification by actual exploration and development work. There is no question, however, as to the enormous abundance of iron ore, be the amount what it may.

### Minnesota Equalization of Mineral Value

It is a long, slow process, requiring time and great expenditures of money to explore for and develop even a preliminary mineral value. According to the U. S. Geological Survey some \$25,000,000 have been expended on diamond drilling in the Lake Superior region. There were negative results for by far the greater part of this drilling cost. But as developments proceed and the newly discovered ore is reported it is manifest that the state of Minnesota stands out boldly as the iron treasure house of North America, and will continue so for many years. There is every indication that iron ore will be found in the practically unexplored counties of Aitkin, Cass, Lake, Morrison, Otter Tail, Todd, Wadena, etc. Many million tons of magnetite ore are known to exist in Lake county and, with other unexplored tonnages, are waiting ways and means, and men and money, to be developed into value.

When the Minnesota tax commission was created, April 27, 1907, it found that the assessors, town boards of review, county boards and state board of equalization never attempted a value based upon the amount of iron ore, but made arbitrary assessments

on mineral lands. The total equalized assessment for 1906 of mineral property was \$64,486,409.

From the Vermilion range there had been shipped 25,490,359 tons from 1884 to 1906 inclusive. From the Mesabi range there had been shipped 122,774,085 tons from 1892 to 1906 inclusive. It is a matter of general knowledge that the furnace value and Lake Erie price of Mesabi ore were not established until about 1902. If for no other reason it was the fact of a growing certainty of the vastness of the tonnage that induced the blast furnaces to change their long established practice to the use of the earthy Mesabi ores in connection with the lump ores of the old range.

It was apparent to the commission that with the unusual character of the Mesabi ore deposits, being contained in detached rock basins of greater or less extent and covered by a glacial drift overburden of a few feet to not over 200 feet, it was only a matter of sufficient churn and diamond drilling, test pitting and other exploration and development work, and a platting of the result for each five feet of drilling, to calculate the quantity and grade of each layer of iron ore, and to obtain the total tonnage and its general average grade. In this manner it was also possible to know the amount and character of each intermediate intrusive layer of paint rock and taconite containing iron but without any known commercial, metallurgical or furnace value.

It became necessary to have definite knowledge as to amount and grade of the ore, and to learn what ores of various grades of the Lake Superior district had sold for on the open market at Lake Erie ports for a term of years, in order to equalize general average prices for general average expected grades. Then with general average costs of production and delivery, **exclusive of royalty**, deducted therefrom, the balance was the general average future operating profit value of the ore in the ground. The present worth of the future value, for taxation purposes, was ascertained by assuming a given period of ore exhaustion and discounting at a given rate of interest. The method contemplated a successive process of equalization by the application throughout of the law of general averages.

Requests were made upon the mine operators and non-operating fee owners for tonnage estimates and for complete exploration drill and development data and mine maps; for detailed costs of production (mining, development, administration, royalties, taxes, etc.) and of delivery (rail and vessel freights, dock charges, insurance, commission, etc.) and for the receipts from the sale of ore for the previous five-year period. The commission and its secretary made



an extended personal inspection and examination of the mines and of properties undergoing development.

There was a very prompt and satisfactory response by all the operators. Within four months the commission was supplied with very elaborate and complete data covering 262 properties that totaled 1,192,509,757 tons of the then known merchantable iron ore. Upon this total tonnage the tax commission made a total equalized assessment of \$186,204,002, the same being a general average of \$0.156 per ton and approximating as closely as possible to 43.48% of full value. Exhaustive examination of realty sales disclosed that this percentage represented the average assessed value then prevailing on all realty throughout the state. See pages 49-51, First Biennial Report, 1908. Subsequent checking proved that the actual basis used was a little in excess of 43%.

Two groups were created, mines and reserves, for the purpose of segregating the total tonnage and determining the taxable value of individual properties containing ore. To adjust the differences in ore grade, mine cost, geological conditions, ore exhaustion periods, etc., between properties, mines were divided into six classes, and reserves into six classes (three classes in 1907-8), properties in each class having as near as may be the same grade and general characteristics.

The following is the standard classification of mine and reserve tonnages and the accompanying assessed rate per ton for the years 1907-14 inclusive:

#### STANDARD CLASSIFICATION OF IRON ORES

Class	Active Mine Tonnage
1. Open pit, low mining cost, high grade ore.	
2. Open pit, moderate mining cost, medium grade ore.	
3. Open pit, high mining cost, mixed grade ore.	
4. Underground, low mining cost, high grade ore.	
5. Underground, moderate mining cost, medium grade ore.	
6. Underground, high mining cost, excess rock and water, mixed grade ore.	

**Reserve Tonnage**

**Class**

1. Undeveloped reserve ore of active mines, class 1.
2. Undeveloped reserve ore of active mines, class 2.
3. Undeveloped reserve ore of active mines, class 3.
4. Partially developed and stripped, high grade ore.
5. Partially developed, not stripped, medium grade ore.
6. Partially developed, not stripped, mixed grade ore.

In 1907 classes 3, 5 and 6 were numbered 1, 2 and 3 and corresponded with standards described in classes 4, 5 and 6.

Class 3 is also a sub-reserve rate for class 1 and for active mines of wash ore.

Class 5 is also a sub-reserve rate for class 3.

**Classified Assessed Rates per Ton**

CLASS	Rates per Ton 1907-1908		Rates per Ton 1909		Rates per Ton 1910-1911		Rates per Ton 1912-1913		Rates per Ton 1914	
	Mine Cents	Reserve Cents	Mine Cents	Reserve Cents	Mine Cents	Reserve Cents	Mine Cents	Reserve Cents	Mine Cents	Reserve Cents
1	33	15	33	21	34.65	22.05	36.38	23.15	38.20	24.31
2	30	10	30	18	31.50	18.90	33.08	19.85	34.73	20.84
3	27	8	27	15	28.35	15.75	29.77	16.54	31.26	17.38
4	23	.....	23	11	24.15	11.55	25.36	12.13	26.63	12.73
5	19	.....	19	10	19.95	10.50	20.95	11.03	21.99	11.58
6	14	.....	14	8	14.70	8.40	15.44	8.82	16.21	9.26

The classification provides automatic rate adjustments to meet: (1) the greater value of the better grades, and the shorter periods of discount for active mine ore exhaustion, or both; (2) the various grades and the longer periods of discount for the reserves of active mines and of all other reserves; (3) the proper rate to apply, as a reserve passes into the active or operating mine class. It tends to maintain the value of the remaining tonnage each year.

In 1907 it was thoroughly understood by all concerned that adjustments would be made in proper time on all revised estimates and that final estimates would be made and furnished when completed on properties then undergoing drilling, check drilling and development work.

New tonnages were being developed so rapidly that the commission wisely adopted the plan of making an annual adjustment and equalization of mineral values. New tonnages were added to the taxable tonnages, revised estimates corrected by increase or decrease, after verification, on old tonnages, deductions from former tonnages of previous years, shipments and of current year stock piles (the latter taxed as personal property) and re-classification and re-rating of reserve ore passing into the active mine class.

As tonnages and values increased, and as greater knowledge of ore values came, the commission made, after the yearly adjustments, general raises of 5 per cent each in 1910, 1912 and 1914. This last general raise was made for the purpose of strictly carrying out the provision of the new taxation law effective January 1, 1914, which places mined and unmined iron ore in Class 1, to be assessed at 50 per cent of its true and full value. The commission has given considerable thought and study to the question of iron ore values and is in possession of much definite information relating thereto. It has measured, classified and assessed over 1,700,000,000 tons of merchantable iron ore and has hundreds of exploration drill records of many million tons of low grade, non-merchantable material containing iron but which cannot now be classed as iron ore or "ore material," and of the drillings that showed no ore in several hundred properties.

Minnesota is especially fortunate in having its mineral wealth deposited in such form that it can be accurately measured and valued, and is probably the only state that has carefully measured the known iron ore deposits, and is assessing such wealth on a strictly legal basis.

When the commission completed the equalization of the mineral valuation for 1914 it positively knew of an actual total of 1,478,090,978 tons of merchantable iron ore in the ground and in stock pile, and as nearly as it could determine, the full value of the same was \$543,678,682, and the assessable value thereof was \$271,839,341.

It may be interesting to know that this full value is more than 60 per cent of the entire taxable value of the state in 1906 before the creation of the tax commission in 1907; it is approximately 50 per cent of the entire taxable value of the state in 1911; it is of far greater value than all of the real and personal property of all the railroads in Minnesota which pay a tax to the state, for state purposes only, of 5 per cent on gross earnings in lieu of other taxes on real and personal property used for railroad purposes. In 1913 the total railroad taxes paid on 5 per cent of gross earnings amounted to \$5,775,513, which included \$1,780,262 taxes paid on the gross earnings from the 1913 ore shipments.

In 1913 the mining companies' taxes on iron ore alone amounted to a total of approximately \$6,258,291, of which the state received \$1,291,081 and county and local governments received \$4,967,210. This matter is discussed later on in this chapter.

### **Mining Engineer of the Tax Commission**

It was evident to the commission from the first that for the good of the state, the local communities and all parties concerned, that there should be as little doubt as possible in regard to the accuracy of the amount and character of this rapidly developing mineral wealth. The commission therefore decided to employ an expert mining engineer to examine the mining properties and the data and exploration blue prints collected by the commission, and make a full report of his findings as to the extent and character of the iron ore in said properties at the earliest possible date.

The commission was most fortunate in being able to secure the school of mines of the University of Minnesota to do the work. After conference with the board of regents, Dean William R. Appleby and Mr. Edward P. McCarty, E. M., professor of mining engineering, the board of regents unanimously approved of the request of the tax commission, and in 1909 the school of mines became the official mining engineer of the tax commission.

Professor McCarty has had active charge of the inspection of mining properties and has made the measurements and calculations of the amount and grade of all tonnages. From June, 1909, to October 1, 1914, he has actually measured 1,237,054,095 tons of iron ore of the Mesabi and Vermilion Ranges, and 86,179,791 tons on the Cuyuna Range or a grand total of 1,323,233,886 tons. In this great task he has been assisted in the work by two associate professors of mining engineering, Mr. Merton S. Kingston, E. M., and Mr. John F. Murphy, E. M. All reports to the tax commission are made on individual properties, by Prof. McCarty, checked by his associate and approved by Dean Appleby under the seal of the school of mines. Provided with the credentials of the tax commission, Prof. McCarty calls upon the various mining companies for exploration drill reports, mine maps and other data, and the properties to be examined are visited and thoroughly inspected, in order that the mineral and geological information may be as complete as possible.

The exploration and development data is platted and various cross sections made; and proceeding on a carefully conceived and well developed standard of what is (or what can be made) minable and merchantable ores, the various layers or lenses are measured, calculated, checked and verified and the tonnage with its general average of grade or grades established. In like manner is also

determined the amount of iron material, such as it is, that may or may not have a potential value in the distant future. The tonnage of merchantable ore thus determined governs with the tax commission. As drillings progress re-calculations are made by the school of mines for the commission.

Professor McCarty's department is well organized, has a fine equipment, and is continuously employed in this work for the commission.

All applications for reduction in the assessment of mineral properties, presented in proper form and approved by the county board and county auditor, are referred to the school of mines for verification of facts set forth before any action is taken by the commission. In 1914 there were but eleven such applications to reduce the assessments as equalized for 1913. They were all of minor importance. All but one would have been corrected and reduced in the 1914 adjustment.

Although this mineral wealth is buried the diamond drills reveal with a high degree of accuracy the amount and character of the ore beneath the surface. Nowhere in the world is exploration drilling carried on as scientifically, and nowhere else is more complete information had of geological conditions of the now known ore-bearing formations than in Minnesota.

The careful and effective work of the school of mines, and the very exhaustive and illuminating reports they have furnished, based as they are, not only upon a careful examination of the original records of the mining companies, but upon an inspection of the mines as well, convince the commission that in assessing the mineral properties of the state it has dealt with known quantities and fairly well-known values. The taxing authorities in Minnesota probably stand alone in having definite knowledge of the amount, grade and value of the developed iron ore within their jurisdiction and have evolved and developed a method of measuring and valuing the same for taxation purposes that has proven very satisfactory.

The technical side of the question is covered in the various reports of the school of mines, to be found embodied in this chapter at its close. Attention is called to the very great service the experimental station of the school of mines is rendering in solving the problems of ore concentration.

## **The Cuyuna Range Hearing and Equalization**

The commission has been in constant touch, through many agencies, with the exploration and developments of iron ore in the Cuyuna Range. It has been visited and inspected by the commission and its secretary annually, and very frequently by the engineers of the school of mines.

It was felt by the commission that the assessment of mineral properties could be left to the local taxing authorities during the early years of attempts to discover the iron ore and to establish its value. Common to all new mineral ranges there were circulated exaggerated reports as to tonnages and quality of ore disclosed by the drills. The total estimate reported was as high as 500,000,000 tons and one property was repeatedly reported to contain 200,000,000 tons.

Late in 1913, however, mining on the Cuyuna Iron Range had reached such a stage of development that the commission felt that the time had arrived to call upon the owners of mining properties for drill reports and all other available material that would throw light on the value of such properties in order that an assessment might be made thereupon in compliance with the new classified assessment law. Requests were therefore made upon the owners and operators for the drill reports, which, when received, were immediately turned over to the school of mines for investigation. Properties were inspected and the work begun of platting and cross-sectioning the drill data and measuring and calculating the tonnage and grade of the ore.

Some four hundred blue prints of nearly four thousand drill reports were received. Many showed negative results, many showed iron, but of such indeterminate material as not to be considered iron ore or capable of being converted into iron ore. Thirty-five properties showed a total of 14,007,449 tons of low grade, non-merchantable or non-minable iron ore, or indeterminate material. Forty-five properties showed a total of 70,857,865 tons of merchantable iron ore of good structure and of desirable furnace quality. When its market price value is established it will probably be classed as "Old Range" and receive the benefit of the 15 cents per ton differential as against the Mesabi ores.

To adjust and equalize the assessment as returned by the board of equalization of Crow Wing county, the commission set October 26, 1914, as the date for hearing individual objections. Notices of

the hearing were sent to all owners the assessment of whose property the commission had tentatively decided to increase, and to county, city and village authorities and to the press of the Cuyuna Range. The commission determined to have a full and true accounting so that the state, county and municipalities should be thoroughly satisfied as to the accuracy of the amount and value of the present developed mineral wealth of Crow Wing county.

On the date set for the hearing over fifty operators and fee owners were present. Crow Wing county was represented by Mr. J. F. Smart, county auditor; C. S. Swanson, Esq., county attorney; Mr. John A. Oberg, county commissioner, and Chas. A. Russell, Esq., and the villages of Cuyuna and Iron-ton were represented by D. B. McAlpine, Esq. There were displayed by the commission complete reports of the calculated, developed tonnages, with cross sections of each property containing ore or "ore material" that could be measured and calculated. All the original blue prints of drill reports, as furnished, were ready for identification and sworn testimony that the same were complete and correctly set forth all the then known facts of the iron ore in the property described.

All witnesses examined testified under oath. The testimony was taken by a stenographer and is on file with the commission. The widest latitude was allowed in the testimony and in the direct and cross-examination, and in the many informal discussions. The hearing was continued on October 27th and concluded November 9th.

There was little or no attempt to question the tonnages and grades as determined by the school of mines. It was manifest to all present that the Cuyuna Range is in the development state, and that it needs careful handling and considerate treatment. Common to all underground mining the costs of production are high, especially in the preliminary stage of development and installation of the necessary surface and underground equipment. Although 1,186,401 tons have been shipped, 900,000 tons came from three properties of one ore-consumer operator, and most of this was taken out during the development of the properties.

It was found that high royalties, 50 cents to 80 cents per ton, prevailed.

### **Royalty Not a Factor of Taxable Value**

In this connection it is well for the commission to plainly state it does not consider royalty as a factor in determining the taxable value of iron ore, and it is entirely ignored in its calculations.

Royalty, a payment for ore when mined and shipped, is a division between fee owner and operator, in advance of expected operating profit. If the operator enters into a lease by which he contracts to pay the fee owner a part, or all, of the future operating profit, that is no concern of the tax commission. All other legitimate expenses of production and delivery, however, are carefully considered in determining the taxable value of iron ore.

After the hearings the commission equalized the taxable value on a basis of 50 per cent of full value. The full and true value of the 70,857,865 tons of merchantable ore was found to be \$11,881,054, and the assessed value was fixed at the sum of \$5,940,527. For the purpose of conveniently and accurately valuing the different properties they were divided into three groups: 1, active mines; 2, reserve class 1; and 3, reserve class 2.

The classified tonnage appears in the following table:

**The Developed, Merchantable Tonnage of the Cuyuna Range May 1, 1914,  
as Determined by the School of Mines and Classified  
by the Minnesota Tax Commission**

Mines	Tons	Reserves, Class 2	Tons
Adams.....	906,357	W 1/2 SE } SE SW } 20-46-28.....	339,884
Armour No. 1.....	5,570,014	W 1/2 NW } 21-46-28.....	
Armour No. 2.....	6,667,051	SE NE } 20-46-28.....	350,728
Barrows.....	686,689	Lot 3 } 30-47-28.....	375,980
Brainerd-Cuyuna.....	542,456	NE SE } 9-45-29.....	425,677
Croft.....	2,372,658	S 1/2 SW } 2-46-29.....	1,077,892
Cuyuna-Duluth.....	962,978	NW SE } 3-46-29.....	468,566
Cuyuna-Mille Lacs.....	596,463	NE NE } 10-46-29.....	720,488
Ironton.....	938,418	NE NW } 11-46-29.....	1,100,625
Kennedy.....	2,353,939	NW NW } 11-46-29.....	389,311
Pennington.....	3,287,605	SW SW } 17-46-29.....	388,229
Rowe.....	2,135,569	Lot 1 } 18-46-29.....	1,495,476
Thompson.....	3,336,778	NW NW } 17-46-29.....	4,262,237
Total.....	30,356,975	S 1/2 SW } NE SW } 6-44-30.....	542,625
Reserves, Class 1		SW NE } NW SE } 21-44-31.....	286,145
NE 1/2 } 30-46-28.....	869,996	NE SW } 22-44-31.....	1,210,469
SW NE } 31-46-29.....	700,521	Total, Class 3.....	13,434,332
S 1/2 SW } 7-45-29.....	513,331	Total, Class 2.....	27,066,558
S 1/2 NW } NW SW } 10-45-29.....	806,816	Total, Mines.....	30,356,975
(1) SW SE } 2-46-29.....	1,437,380	Grand total tonnage.....	70,857,865
SW SW } 9-46-29.....	455,708	Shipments	
Lot 4 } 9-43-29.....	599,000	Armour No. 1....	154,626
Lot 5 } 9-46-29.....	2,191,812	Armour No. 2....	225,094
(2) NE SE } 9-46-29.....	1,914,895	Barrows.....	9,089
NE SE } 10-46-29.....	224,249	Cuyuna-Mille Lacs	24,434
S 1/2 NW } N 1/2 SW } 10-46-29.....	5,827,498	Ironton.....	2,936
(3) NW NE } 10-46-29.....	3,122,031	Kennedy.....	511,567
(4) NE NE } 11-46-29.....	2,101,141	Thompson.....	57,519
NW NW } 12-46-29.....	910,100	Total.....	1,186,401
Lot 2 } 16-46-29.....	568,313	Stockpile	
SW SE } 22-47-29.....	218,750	Armour No. 1....	10,942
NW NE } 27-47-29.....	3,755,935	Armour No. 2....	130,156
NW SW } SW NW } 13-45-30.....	378,062	Barrows.....	
(5) E 1/2 NW } W 1/2 NE } 33-45-30.....	471,020	Cuyuna-Mille Lacs	
NW NE } 33-45-30.....		Ironton.....	
NE NW } 33-45-30.....		Kennedy.....	
Total.....	27,066,558	Thompson.....	

Memo.  
1 Meacham Reserve  
2 Hill-Crest Reserve  
3 Quinn Reserve  
4 Thompson Reserve  
5 Wilcox Reserve



### The Mesabi-Vermilion Hearing and Equalization

The annual hearing on the equalization of mineral values of the Mesabi and Vermilion Ranges was held on November 5, 1914, due notice having been given to all concerned. Considerable argument was presented by operators and counsel against a proposed general raise because of the present and immediate future conditions of financial and industrial depression. The complete record of the hearing made by the official stenographer is on file with the commission.

The commission, after considering the arguments made at the hearing and carefully reviewing the whole matter, increased the assessed value of iron ore in St. Louis, Itasca, and Lake counties 5 per cent. This increase in the judgment of the commission brought the assessed value of such property up to 50 per cent of full value.

The following is a summary of the equalization of all mineral assessments of the entire merchantable tonnage in the ground and in stock piles and of mineral lands as of May 1, 1914:

#### The Mineral Equalization of 1914

	Tons	Total Assessed Value
St. Louis .....	8,698,233	
Itasca .....	518,657	
Lake .....	71,542	
Crow Wing .....	227,576	
Total stock pile and value.....	9,516,008	\$2,342,239
Mesabi and Vermilion ore in the ground....	1,397,717,105	263,040,232
Mesabi mineral lands.....		5,355,896
Cuyuna ore in the ground.....	70,857,865	5,940,527
Cuyuna mineral lands.....		68,050
Totals and assessed value.....	1,478,090,978	\$276,746,994
Total full value on 50 per cent basis....		\$553,493,988

The following is a general summary of the equalization of realty mineral values for 1906-1914 inclusive, together with the developed tonnage and the taxable value, and also the total taxable value of the tonnage and of approximately \$5,000,000 per annum total assessed value of mineral lands except for 1914 as segregated and above stated. The total assessment of ore in stock pile, personal property, is not included:

**General Summary of the Mineral Equalization, Mesabi and Vermilion Ranges, in St. Louis, Itasca and Lake Counties**

Year	Remaining Tonnage	Assessed Valuation of—		Ship- ments
		Tonnage Alone	Tonnage and Mineral Lands Combined	
1906.....	.....	.....	\$64,486,409	25,611,384
1907.....	1,191,969,757	\$186,085,290	191,706,682	29,180,975
1908.....	1,193,188,959	174,263,632	180,210,693	18,098,894
1909.....	1,310,190,194	199,008,838	204,526,139	29,284,495
1910.....	1,347,596,291	220,423,038	224,669,845	30,413,963
1911.....	1,367,457,803	231,617,949	235,771,506	23,368,719
1912.....	1,401,340,743	254,002,774	259,418,277	33,892,390
1913.....	1,406,499,614	254,581,598	259,987,396	35,605,243
1914.....	1,397,717,105	263,040,232	268,396,128	22,238,301
<b>Total .....</b>				<b>247,694,364</b>
<b>Cuyuna Range in Crow Wing County</b>				
1914.....	70,857,865	5,940,527	6,008,577	1,000,000
Prior .....	.....	.....	.....	1,186,401
<b>Grand To- tal 1914.</b>	<b>1,468,574,970</b>	<b>\$268,980,759</b>	<b>\$274,404,705</b>	<b>249,880,765</b>

### Taxes on Iron Ore

Iron ore has no taxable value until discovered, and the value of any newly discovered ore body is problematical and uncertain until by drilling, test pitting and other development work, the grade and character of the ores throughout the deposit are definitely known. It has no utility value until it is mined and converted into iron and steel and wrought into useful things.

Its value in the ground is small indeed in comparison with the value that is added to it by mining, transporting it to market, and converting it into finished iron and steel products.

At a conservative estimate it will require an expenditure within this state of \$2,217,136,467 to mine and ship to Minnesota ports the 1,478,090,978 tons of merchantable iron ore now known to exist in the state; and most of this very large sum will be expended for labor.

In order to show the assessed value and taxes paid on iron ore, or, to express it correctly, the assessed value and taxes paid on unplatted lands containing iron ore, and iron ore in stock pile, in comparison with the assessment of and taxes paid on all other property of the Mesabi and Vermilion ranges, we present for consideration the two following tables:

TABLE 1

The 1913 Assessment of Iron Ore of the Mesabi and Vermilion Ranges, Minnesota, and the Taxes Paid Thereon to State and Local Governments

Assessment District	Total Tax Rate Mills	Assessed Value of Iron Ore in the Ground	Assessed Value of Iron Ore in Stock Pile	Total Assessed Value of all Iron Ore	Taxes Paid State at 5.03 Mills	Taxes Paid County and Local Gov'ts	Total Taxes Paid on Iron Ore
<b>St. Louis County</b>							
Ely.....City	57.3	\$1,794,581	\$124,726	\$1,919,307	\$9,654	\$100,322	\$109,976
Eveleth....."	31.8	12,664,401	84,719	12,749,120	64,128	341,294	405,422
Virginia....."	43.7	10,510,800	50,625	10,561,425	53,124	408,410	461,534
Aurora.....Village	43.8	1,682,197	55,144	1,737,341	8,739	67,357	76,096
Biwabik....."	44.4	878,000		878,000	4,416	34,567	38,983
Buhl....."	29.8	9,492,984	33,040	9,526,024	47,916	235,960	283,876
Chisholm S. D. 40....."	32.6	14,436,870	321,369	14,758,239	74,234	406,885	481,119
Chisholm S. D. 27....."	26.9	1,204,083	6,841	1,210,924	6,091	26,483	32,574
Hibbing....."	19.8	79,852,651	60,009	79,912,660	401,960	1,180,311	1,582,271
Kinney....."	36.9	889,776	19,370	909,146	4,572	28,975	33,547
McKinley....."	46.7	11,498	2,463	13,961	70	582	652
Mesaba....."	40.4	130,709		130,709	657	4,624	5,281
Mountain Iron....."	24.9	10,644,617	13,674	10,658,291	53,611	211,790	265,391
Balkan S. D. 27.....Town	12.9	1,366,199		1,366,199	6,872	10,752	17,624
Balkan S. D. 40....."	18.6	12,423,124	37,782	12,460,886	62,678	169,094	231,772
Biwabik S. D. 18....."	30.4	2,606,954	34,699	2,641,653	13,288	67,018	80,306
Biwabik S. D. 24....."	26.4	776,148	4,727	780,875	3,928	16,687	20,615
Breitung....."	51.6	125,486	12,728	138,214	695	6,437	7,132
Fayal....."	19.1	4,814,611	68,485	4,883,096	23,556	65,891	89,447
Great Scott....."	38.9	1,355,564	2,371	1,357,935	6,830	45,994	52,824
Mesaba....."	30.6	400,357	18,224	418,581	2,105	10,704	12,809
Mesabe Mountain S. D. 18....."	27.9	5,892,463	221,524	6,113,987	30,753	139,827	170,580
Mesabe Mountain S. D. 22....."	22.8	10,426,126	133,248	10,559,374	53,114	187,640	240,754
Morse....."	37.5	917,324	40,914	958,238	4,820	31,114	35,934
Nichols....."	21.3	3,939,549		3,939,549	19,816	64,096	83,912
Stunts....."	15.2	38,023,851	99,376	38,123,227	191,759	387,714	579,473
White S. D. 13....."	24.2	5,813,058		5,813,058	29,240	111,436	140,676
White S. D. 24....."	26.2	2,963,822	3,007	2,966,829	14,923	62,808	77,731
Wuori....."	30.6	105,408		105,418	530	2,696	3,226
Unorganized 58 1/4-17....."	21.6	234,010	12,776	246,786	1,241	4,090	5,331
<b>Total.....</b>	<b>23.8</b>	<b>\$236,176,706</b>	<b>\$1,461,821</b>	<b>\$237,638,527</b>	<b>\$1,195,320</b>	<b>\$4,431,548</b>	<b>\$5,626,868</b>
<b>Itasca County</b>							
*Bovey.....Village	52.56	\$17,254		\$17,254	\$87	\$757	\$844
Calumet....."	61.30	14,407		14,407	72	811	883
Coleraine....."	29.85	4,088,725		4,088,725	20,566	101,482	122,048
Keewatin....."	40.10	4,405,966	\$67,354	4,473,320	22,501	156,879	179,380
Marble....."	27.70	4,872,209		4,872,209	24,507	110,453	134,960
Nashauk....."	46.80	1,618,819	21,901	1,640,720	8,253	68,532	76,785
Taconite....."	27.05	2,171,775		2,171,775	10,924	47,823	58,747
Arbo.....Town	59.10	17,047		17,047	86	922	1,008
Base Brook....."	53.50	85,011		85,011	428	4,120	4,548
*Grand Rapids....."	40.85	137,628		137,628	692	4,930	5,622
*Greenway....."	31.96	448,971		448,971	2,258	12,091	14,349
*Nashauk....."	30.22	954,013		954,913	4,803	24,054	28,857
<b>Total.....</b>	<b>33.19</b>	<b>\$18,832,725</b>	<b>\$89,255</b>	<b>\$18,921,980</b>	<b>\$95,177</b>	<b>\$532,854</b>	<b>\$628,031</b>
<b>Lake County</b>							
Total Fall Lake town only.....	29.20	\$112,375	\$3,804	\$116,179	\$584	\$2,808	\$3,392
<b>Grand total.....</b>	<b>24.39</b>	<b>\$255,121,806</b>	<b>\$1,554,880</b>	<b>\$256,676,886</b>	<b>\$1,291,081</b>	<b>\$4,967,210</b>	<b>\$6,255,291</b>

TABLE 2

The 1913 Assessment of all Property Other Than Iron Ore of the Mesabi and Vermilion Ranges, Minnesota, and Taxes Thereon, Together with the Grand Total Taxes on all Property, Paid to State and Local Governments

Assessment District	Assessed Value All Real Property Other Than Ore	Assessed Value All Personal Property Other Than Ore in Stock	Total Assessed Value All Real and Personal Property Other Than Ore	Taxes Paid State at 5.03 mills	Taxes Paid County and Local Gov'ts	Total Taxes Paid on Other Than Ore	Grand Total Taxes Paid on all Property
<b>St. Louis County</b>							
Ely city	\$169,234	\$129,590	\$298,824	\$1,531	\$15,592	\$17,123	\$127,099
Eveleth city	359,038	221,591	580,629	2,921	15,543	18,464	423,886
Virginia city	1,240,398	897,751	2,138,149	10,755	82,681	93,436	554,971
Aurora village	189,693	87,226	276,919	1,393	8,821	9,674	85,770
Biwabik village	148,891	50,410	199,301	1,002	7,847	8,849	47,832
Buhl village	82,736	79,819	162,555	318	4,526	4,844	288,720
Chisholm village, S. D. 40	152,511	400,097	552,608	2,780	15,235	18,015	499,134
Chisholm village, S. D. 27		7,380	7,380	37	162	199	32,773
Hibbing village	1,108,048	596,642	1,704,690	8,675	25,177	33,752	1,618,023
Kinney village	22,353	26,860	49,213	248	1,568	1,816	35,363
McKinley village	60,044	3,373	63,417	319	2,643	2,962	3,414
Mesaba village	15,806	11,323	27,129	136	960	1,096	6,377
Mountain Iron village	51,437	98,913	150,350	756	2,988	3,744	269,135
Balkan town, S. D. 27		16,527	16,527	83	130	213	17,837
Balkan town, S. D. 40	241,265	17,343	258,608	1,301	3,509	4,810	236,582
Biwabik town, S. D. 18	30,009	11,512	41,521	209	1,053	1,262	81,568
Biwabik town, S. D. 24	43,650	35,920	79,570	400	1,701	2,101	22,716
Bretting town	101,453	16,694	118,147	594	5,502	6,096	13,228
Fayal town	127,182	73,260	200,442	1,008	2,820	3,828	93,275
Great Scott town	289,265	26,394	315,659	1,588	10,691	12,279	65,102
Mesaba town	263,976	40,135	304,111	1,530	7,776	9,306	22,115
Mesabe Mtn. town, S. D. 18	78,790	107,334	186,124	936	4,257	5,193	175,773
Mesabe Mtn. town, S. D. 22	7,910	99,985	107,895	543	1,917	2,460	243,214
Morse town	256,445	166,773	423,218	2,129	13,742	15,871	51,805
Nichols town	197,348	70,884	268,232	1,349	5,143	6,492	90,404
Stunts town	712,266	269,599	981,865	4,939	9,985	14,924	594,397
White town, S. D. 13	186,379	1,325	187,704	944	3,598	4,542	145,218
White town, S. D. 24	146,069	12,373	158,442	797	3,353	4,150	81,881
Wuori town	64,986	1,013	65,999	332	1,688	2,020	5,246
Unorganised, 583-17	1,965		1,965	10	32	42	6,373
<b>Total</b>	<b>\$6,365,674</b>	<b>\$3,561,519</b>	<b>\$9,927,193</b>	<b>\$49,463</b>	<b>\$260,100</b>	<b>\$309,563</b>	<b>\$5,936,431</b>
<b>Itasca County</b>							
Bovey village	\$335,003	\$74,464	\$409,467	\$2,060	\$19,462	\$21,522	\$22,366
Calumet village	52,437	2,767	55,204	278	3,106	3,384	4,267
Coleraine village	283,169	154,124	437,293	2,200	10,853	13,053	135,101
Keewatin village	82,872	62,001	144,873	729	5,080	5,809	185,189
Marble village	84,730	79,720	164,450	827	3,728	4,555	139,515
Nashwauk village	117,264	69,596	186,860	940	7,805	8,745	85,530
Taconite village	89,564	45,134	134,698	678	2,966	3,644	62,391
Arto town	123,198	1,272	124,470	626	6,730	7,356	8,364
Base Brook town	96,833	1,604	98,537	496	4,776	5,272	9,820
Grand Rapids town	181,905	6,069	187,974	946	6,733	7,679	13,301
Greenway town	219,630	927	220,557	1,110	5,939	7,049	21,398
Nashwauk town	192,461		192,461	968	4,848	5,816	84,673
<b>Total</b>	<b>\$1,859,166</b>	<b>\$497,678</b>	<b>\$2,356,844</b>	<b>\$11,858</b>	<b>\$82,026</b>	<b>\$93,884</b>	<b>\$721,915</b>
<b>Lake County</b>							
Total Fall Lake town only							\$3,392
Total other property	\$8,224,840	\$4,059,197	\$12,284,037	\$61,321	\$342,126	\$403,447	
Total iron ore	255,121,806	1,554,880	256,676,686	1,291,081	4,967,210	6,258,291	
<b>Grand total, all property</b>	<b>\$263,346,646</b>	<b>\$5,614,077</b>	<b>\$268,960,723</b>	<b>\$1,352,402</b>	<b>\$5,309,336</b>	<b>\$6,661,738</b>	<b>\$6,661,738</b>

In table No. 1 will be found by assessment districts: 1, the tax rate for all purposes, state, county and local, in each district; 2, the total valuation of iron ore in the ground, assessed as real estate; 3, the total valuation of iron ore in stock pile, assessed as personal property; 4, the grand total valuation; 5, the total tax paid to the state; 6, the total tax paid to the assessment district named; 7, the grand total tax paid on **iron ore alone**.

In table No. 2 will be found by assessment districts (see total tax rate levy as stated in table No. 1): 1, the total value of all platted and unplatted realty, **other than the realty containing iron ore**; 2, the total value of all personal property **other than iron ore in stock pile**; 3, the grand total valuation of all real and personal property **other than iron ore**; 4, the total taxes paid to the state; 5, the total tax paid to the assessment district named; 6, the grand total tax paid on all real and personal property **other than iron ore**; 7, the grand total tax paid **on all property**.

A general average total tax rate has been used for the assessment districts of Itasca county, marked with a star (\*).

Only the assessment and tax data of the one mine in Lake county is taken.

The merchantable tonnage as assessed and covered in table No. 1, is distributed as follows:

	Iron Ore in the Ground Tons	Iron Ore in Stock Pile Tons
St. Louis County.....	1,237,390,282	6,715,020
Itasca county .....	168,666,170	463,426
Lake county .....	443,162	15,000
Totals .....	1,406,499,614 7,193,446	7,193,446
Grand total, taxable tonnage.....	1,413,693,060	

As analyzed, these tables show that iron ore in the ground and in stock pile paid approximately 94 per cent of the taxes in 1913. The state received \$1,291,081 and the local governments \$4,967,210, total \$6,258,291 from iron ore. From all other property the state received \$61,321 and the local government \$342,126, total \$403,447.

	Assessed Value	State Tax	County and Local Tax	Total Tax
Iron ore in the ground.....	\$255,121,806			
Iron ore in stock pile.....	1,554,880			
Total on iron ore.....	\$256,676,686	\$1,291,081	\$4,967,210	\$6,258,291
Platted and unplatted property.....	\$8,224,840			
Personal property.....	4,059,197			
Total other than iron ore.....	\$12,284,037	\$61,321	\$342,126	\$403,447
Grand total.....	\$268,960,723	\$1,352,402	\$5,309,336	\$6,661,783

Based upon the 1913 total shipments of 35,605,243 tons, the total tax of \$6,258,291 is equivalent to 17.58 cents per ton. The state tax of \$1,291,081 is equivalent to 3.63 cents per ton. The county and local tax is equivalent to 13.95 cents per ton. Based upon the 1914 total shipments of 23,238,301 tons, the 1914 total state tax of \$1,314,538 is equivalent to 5.66 cents per ton. The figures for county and local taxes are not now completely tabulated. They will closely approximate an equivalent of 23 cents per ton.

The following table shows the amount of taxes levied by the state on mines and mineral properties in 1906, the year before the tax commission was created, and each year since:

**State Taxes from Iron Ore and Mineral Properties**

1906.....	\$179,272
1907.....	671,489
1908.....	604,264
1909.....	576,174
1910.....	609,984
1911.....	919,643
1912.....	933,193
1913.....	1,291,081
1914.....	1,314,538
Total.....	\$7,099,638

From the total shipments 1906-1914 amounting to 249,880,765 tons, the state has also received in taxes over \$7,500,000 included in the gross earnings tax paid by the railroads hauling the ore.

### **Prospective State Tax and Mineral Revenue**

Subject to conditions herewith assumed it is a very simple matter to calculate the future tax and royalty revenue for state purposes to be received by the state on the present known tonnage of iron ore.

1. At present ore rail freights of 60 cents per ton and from a tax of 5 per cent on gross earnings of railroads hauling the 1,478,090,978 tons there is a total future gross earnings state tax revenue of \$44,342,729.

2. At a 4-mill state tax rate and on a conservative ore exhaustion period there would be approximately a total of future tax revenue of \$28,000,000.

3. At a royalty of 25 cents per ton on 143,891,603 tons of ore in state lands and leased, there is a total future royalty revenue of \$35,972,900. From these three sources there is in sight for the state a grand total future revenue amounting to \$108,315,629 from iron ore.

### **The State Mineral Leases**

No mineral leases have been issued since February 13, 1908, as the provision of law relating to the issuance of permits to explore for, and to lease mineral in the lands owned by the state, was repealed in 1907. Out of a total issue of 872 mineral leases, but 147 were in force May 1, 1914. Of these, 47 contained on that date 143,891,603 tons of developed merchantable ore, and assessed for taxation, regardless of royalty payments on mined ore, or yearly contract payments on reserve ore.

The accompanying table will show the state mineral lease data as of May 1, 1914, of the developed tonnages and their assessed value, contained within lands of state school, swamp and state university, and showing in the summary the future revenue for each fund to be derived from royalties at 25 cents per ton.

## STATE MINERAL LEASE DATA

Tonnages of Merchantable Iron Ore as of May 1, 1914

## Leases on State School Lands

No.	Property Name	Description	Sec.	Tp.	R.	Tonnage	Assessed Value
50	Missabe Mt.	NE $\frac{1}{4}$	8	58	17	20,113,037	\$5,158,150
65	Duncan	SW $\frac{1}{4}$ SW $\frac{1}{4}$ Sec. 26; SE $\frac{1}{4}$ SE $\frac{1}{4}$	27	58	20	611,558	56,637
85	Pool	SE $\frac{1}{4}$	36	58	21	1,016,342	352,983
174	Grant	NE $\frac{1}{4}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$	20	58	19	6,308,706	1,679,717
18-9	Minnewas	W $\frac{1}{2}$	16	58	17	11,242,873	1,301,505
221	Leonidas	NE $\frac{1}{4}$	36	58	18	14,750,095	3,081,301
224	Leonidas	SE $\frac{1}{4}$	36	58	18	4,260,700	739,844
353	Wickwire	N $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$	2	58	18	261,990	24,263
365	Frantz	NW $\frac{1}{4}$ NW $\frac{1}{4}$	21	58	19	2,000,000	324,135
362	Shiras	SW $\frac{1}{4}$	16	58	19	3,212,266	297,488
363	Wanless	SE $\frac{1}{4}$	16	58	19	1,848,197	171,162
364	Hanna	W $\frac{1}{2}$ SW $\frac{1}{4}$ Sec. 2; N $\frac{1}{2}$ SE $\frac{1}{4}$	3	58	18	213,126	56,745
370	Woodbridge	NE $\frac{1}{4}$	16	58	10	2,059,636	333,800
371	Seville	SW $\frac{1}{4}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$	10	58	19	209,119	19,366
374	Hill Annex	SE $\frac{1}{4}$	16	56	23	139,108	12,882
375	Hill Annex	SW $\frac{1}{4}$	16	56	23	8,400,047	777,928
377	Hill Annex	NW $\frac{1}{4}$	16	56	23	15,534,088	1,438,611
378	Hill Annex	NE $\frac{1}{4}$	16	56	23	1,185,314	109,772
387	Wacoutah A.	SE $\frac{1}{4}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$	3	58	18	4,506,094	1,199,765
388	Wacoutah B.	NW $\frac{1}{4}$ NW $\frac{1}{4}$	11	58	18	180,170	20,857
391	Eaton	S $\frac{1}{2}$ SE $\frac{1}{4}$	9	58	19	46,330	4,290
402	Helmer	NE $\frac{1}{4}$ NE $\frac{1}{4}$	14	58	19	1,111,653	180,163
404	Deacon	SW $\frac{1}{4}$ SE $\frac{1}{4}$ Sec. 12; NW $\frac{1}{4}$ NE $\frac{1}{4}$	13	58	19	400,256	37,067
449	Prindle	SE $\frac{1}{4}$	36	59	18	2,572,630	238,250
451	Prindle	NE $\frac{1}{4}$	36	59	18	158,222	14,654
468	Morton	SW $\frac{1}{4}$ SW $\frac{1}{4}$ Sec. 11; NW $\frac{1}{4}$ NW $\frac{1}{4}$	14	57	21	2,402,313	278,098
472	Section 17	N $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$	17	58	19	.....	551
480	Oliver Res.	SE $\frac{1}{4}$ NE $\frac{1}{4}$	9	58	18	298,591	34,566
525	Oliver Res.	N $\frac{1}{2}$ NE $\frac{1}{4}$ Sec. 11; W $\frac{1}{2}$ NW $\frac{1}{4}$	12	58	19	541,739	50,170
558	Madeira	NE $\frac{1}{4}$	36	58	21	.....	440
655	Alberta-Lily	NE $\frac{1}{4}$	16	58	17	.....	22,050
699	Cavour	NW $\frac{1}{4}$ NE $\frac{1}{4}$	15	58	19	51,210	8,299
776	Crosby	Lot 2	16	46	29	910,100	63,707
Total ore in school lands						106,545,510	\$18,089,196

## Leases on State Swamp Lands

No.	Property Name	Description	Sec.	Tp.	R.	Tonnage	Assessed Value
346	Fay	NE $\frac{1}{4}$ NE $\frac{1}{4}$	6	58	17	499,274	\$156,052
384	Smith	SW $\frac{1}{4}$ NW $\frac{1}{4}$	2	57	21	730,177	67,622
389	Philbin	E $\frac{1}{2}$ SE $\frac{1}{4}$	6	57	20	3,952,143	457,510
392	Seranton	N $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$	12	57	21	19,074,693	2,467,808
430	Gray	N $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$	14	57	21	450,144	41,688
438	Niagara	NE $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$	12	57	21	637,698	59,057
443	Carson Lake	NW $\frac{1}{4}$ SE $\frac{1}{4}$	10	57	21	5,073,981	469,901
618	Sliver	Lot 1	6	58 $\frac{1}{2}$	17	52,556	13,993
775	Thompson	SW $\frac{1}{4}$ SE $\frac{1}{4}$	2	46	29	1,437,380	100,617
Total ore in swamp lands						31,908,046	\$3,834,248



## Leases on State University Lands

No.	Property Name	Description	Sec.	Tp.	R.	Tonnage	Assessed Value
268	Mesabi Chief..	N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	57	22	1,792,533	\$166,007
355	Arthur Res...	W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	23	57	22	622,607	57,660
356	Arthur Res...	S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	57	22	1,671,550	154,803
376	Arthur Res...	SE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ ..	1	58	23	557,135	51,596
456	Sullivan Res...	S $\frac{1}{2}$ S $\frac{1}{2}$ .....	9	56	23	399,978	37,042
470	Arthur Res...	E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	24	57	22	275,144	25,481
478	C. Cliffs Res...	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	10	58	23	119,100	13,788
Total ore in university lands.....						5,438,047	\$506,377

## Summary

	Tonnage	Assessment 1914	Future Royalties at 25c per Ton
School land leases.....	106,545,510	\$18,089,196	\$26,636,377
Swamp land leases.....	31,908,046	3,834,248	7,977,011
University land leases.....	5,438,047	506,377	1,359,512
Grand total.....	143,891,603	\$22,429,821	\$35,972,900

## Conclusion

Immediately following will be found the usual exhibits of the equalization for 1913 and 1914 of the assessment, and by assessment districts, of the classified tonnage and the classified rates and values of the same. This chapter on "Mines and Minerals" is concluded with reports to the commission of the consulting mining engineer, the school of mines, on: 1, general report on the Minnesota iron ranges; 2, special report on the Cuyuna iron range district, and 3, iron mining in Minnesota.

To Prof. William R. Appleby, dean of the school of mines, and to Prof. Edward P. McCarty and Assistant Prof. John F. Murphy, mining engineers of said school, we wish to express our thanks for very valuable services rendered to the state.

**SUMMARY OF  
CLASSIFIED TONNAGES  
AND  
VALUATIONS  
OF IRON ORE  
BY ASSESSMENT DISTRICTS  
FOR THE YEARS 1913 AND 1914**

---

**REPORTS OF THE  
MINNESOTA SCHOOL OF MINES  
TO THE  
TAX COMMISSION**

## Summary of Classified Tonnages as Determined

Assessment District	Active Mines						
	Class 1 Rate 36.3825c	Class 2 Rate 33.0750c	Class 3 Rate 29.7875c	Class 4 Rate 25.3675c	Class 5 Rate 20.9475c	Class 6 Rate 16.5375c	Class 7 Rate 15.4350c
<b>St. Louis County</b>							
Aurora village.....			684,402	2,155,238	1,017,554		1,322,966
Balkan town.....				16,266,344			38,000
Biwabik town.....		950,995		2,063,428	576,435		3,636,553
Biwabik village.....		1,783,661					80,525
Breitung town.....				494,866			
Buhl village.....				6,996,693			8,494,609
Crisholm village.....				26,253,731	567,534		41,426,788
Clinton town.....							
Ely city.....				6,870,080			
Eveleth city.....				49,863,772			
Fayal town.....			14,462,636				457,979
Great Scott town.....							4,281,241
Hibbing village.....	35,322,764	28,647,789		63,383,809	11,230,443		10,231,754
Kinney village.....							35,613
McKinley village.....							60,210
Mesaba town.....							803,303
Mesaba village.....							
Missabe Mountain town.....			25,073,696	5,423,960	2,326,647	15,464,778	7,352,693
Morse town.....				3,617,562			
Mountain Iron village.....		22,639,478		5,023,168	4,286,181		1,033,583
Nichols town.....				5,409,500	133,835		
Stunts town.....	41,472,745		1,512,365	5,869,334	28,484,809		4,644,662
Unorganised 58½-17.....				922,844			
Virginia city.....			7,385,519				366,441
White town.....				390,575			1,991,634
Wuori town.....			80,300				
<b>Total tonnage.....</b>	<b>76,795,509</b>	<b>54,021,923</b>	<b>49,198,918</b>	<b>201,004,904</b>	<b>48,623,438</b>	<b>5,464,778</b>	<b>86,258,584</b>
<b>Itasca County</b>							
Arbo town.....							
Bas Brook town.....							
Bovey village.....						46,337	
Cahumet village.....							
Coleraine village.....						12,001,269	
Grand Rapids town.....							
Greenway town.....							
Keewatin village.....					7,207,478		
Marble village.....						7,226,696	
Nashwauk town.....					1,149,594		
Nashwauk village.....							9,391,371
Taconite village.....						8,374,422	
<b>Total tonnage.....</b>					<b>8,357,072</b>	<b>27,648,724</b>	<b>9,391,371</b>
<b>Lake County</b>							
Fall Lake town 63-11.....				443,162			
<b>Total tonnage.....</b>				<b>443,162</b>			
<b>Grand total tonnage.....</b>	<b>76,795,509</b>	<b>54,021,923</b>	<b>49,198,918</b>	<b>201,448,066</b>	<b>56,980,510</b>	<b>33,113,502</b>	<b>95,649,955</b>

\*Includes Chandler Mine—Arb. tonnage 98,000.

†Schley mine.

by the Minnesota Tax Commission for 1913

Reserves and Sub-Reserves						Total Tonnage
Class 1 Rate 23.1525c	Class 2 Rate 19.8450c	Class 3 Rate 16.5375c	Class 4 Rate 12.1275c	Class 5 Rate 11.025c	Class 6 Rate 8.82c	
				4,411,632	70,675	9,662,497
		20,102,490	2,018,650	13,516,976	50,267,317	102,209,777
				16,795,831		24,023,242
				2,500,000		4,364,186
						494,866
		14,962,788		29,228,676	7,986,229	67,698,995
			697,970	16,112,960	6,897,964	91,956,947
						*6,968,080
					216,400	50,080,232
				2,165,581		17,086,196
				4,129,809	10,047,482	18,458,532
98,023,310		39,180,846		28,421,229	19,225,947	333,669,891
				573,297	1,679,932	2,288,842
						60,210
				564,608	2,415,155	3,783,066
					1,481,864	1,481,864
3,300,000		21,424,678	59,517	5,786,268		76,212,237
	187,646					3,617,562
		3,184,401		2,372,983		38,727,440
		13,189,105		500,000	3,157,902	22,390,342
38,479,030				30,809,500	60,843,411	212,115,856
						922,844
		22,718,928		30,853,707	12,074,452	73,499,047
		19,071,794		23,936,908	29,222,114	74,613,025
					924,206	1,004,506
139,804,340	187,646	153,865,030	2,776,137	212,779,965	206,511,110	1,237,390,282
					123,038	123,038
					836,219	836,219
					103,073	149,410
					163,335	163,335
				5,011,691	17,590,407	34,603,367
					1,395,125	1,395,125
				119,100	4,907,545	5,026,645
					32,836,519	40,043,997
					41,690,417	48,917,113
					7,663,059	9,112,653
					1,883,904	11,275,275
				1,102,747	7,542,824	17,019,993
				6,233,538	117,035,465	168,666,170
						443,162
						443,162
139,804,340	187,646	153,865,030	2,776,137	219,013,503	323,546,575	1,406,499,614

## Summary of Classified Assessed Values of Iron Ore Properties

Assessment District	Active Mines						
	Class 1 Rate 36.3825c	Class 2 Rate 33.0750c	Class 3 Rate 29.7675c	Class 4 Rate 25.3575c	Class 5 Rate 20.9475c	Class 6 Rate 16.5375c	Class 7 Rate 15.4360c
<b>St. Louis County</b>							
Aurora village.....			**\$203,661	\$546,514	\$213,152		\$204,204
Balkan town.....				4,124,737			5,865
Biwabik town.....		\$314,542		523,234	120,749		561,303
Biwabik village.....		589,946					12,429
Bretung town.....				125,486			
Buhl village.....				1,774,186			1,311,143
Chisholm village.....				6,657,291	118,884		6,394,226
Clinton town.....							
Ely city.....				1,742,081			
Eveleth city.....				12,644,206			
Fayal town.....			4,305,166				70,689
Great Scott town.....							660,810
Hibbing village.....	\$12,851,305	9,475,256		16,072,550	2,352,497		1,579,272
Kinney village.....							5,497
McKinley village.....							9,293
Mesaba town.....							123,990
Mesaba village.....							
Mesabe Mountain town.....			7,463,813	1,375,381	487,374	*\$903,738	1,134,888
Morse town.....				917,324			
Mountain Iron village.....		7,468,007		1,273,750	897,848		159,633
Nichols town.....				1,371,714	28,035		
Stunts town.....	15,088,822		450,193	1,483,317	5,966,855		716,901
Unorganised 58½-17.....				234,010			
Virginia city.....			2,198,484				66,560
White town.....				99,040			307,409
Wuori town.....			23,903				
<b>Total.....</b>	<b>\$27,940,127</b>	<b>\$17,867,751</b>	<b>\$14,645,220</b>	<b>\$50,969,821</b>	<b>\$10,185,394</b>	<b>\$903,738</b>	<b>\$13,314,015</b>
<b>Itasca County</b>							
Arbo town.....							
Basin Brook town.....							
Bovey village.....						\$7,663	
Calumet village.....							
Coleraine village.....						1,984,710	
Grand Rapids town.....							
Greenway town.....							
Keewatin village.....					\$1,509,786		
Marble village.....						1,195,115	
Nashwauk town.....					240,811		
Nashwauk village.....							\$1,449,558
Taconite village.....						1,384,920	
<b>Total.....</b>					<b>\$1,750,597</b>	<b>\$4,572,408</b>	<b>\$1,449,558</b>
<b>Lake County</b>							
Fall Lake town 63-11.....				\$112,375			
<b>Total.....</b>				<b>\$112,375</b>			
<b>Grand total.....</b>	<b>\$27,940,127</b>	<b>\$17,867,751</b>	<b>\$14,645,220</b>	<b>\$51,082,196</b>	<b>\$11,935,991</b>	<b>\$5,476,146</b>	<b>\$14,763,573</b>

\*Schley mine.

\*\*Hudson mine error \$68.00 adjusted in 1914.

for 1913 as Equalized by the Minnesota Tax Commission

Reserves and Sub-Reserves						Mineral Properties and Prospects	Total Valuation
Class 1 Rate 23.1525c	Class 2 Rate 19.8450c	Class 3 Rate 16.5375c	Class 4 Rate 12.1275c	Class 5 Rate 11.025c	Class 6 Rate 8.82c	Arbitrary Valuation Dollars	Dollars
				\$486,382	\$6,234	\$22,050	\$1,682,197
		\$3,324,449	\$244,812	1,490,246	4,433,577	165,637	13,789,323
				1,861,741		11,533	3,383,102
				275,625			878,000
		2,479,432		3,222,462	704,385	1,376	125,486
			84,847	1,776,454	608,401	1,050	9,492,984
						500	15,640,953
						52,800	800
					19,092	1,103	1,794,581
				238,756			12,664,401
				455,312	886,188	20,646	4,614,611
\$22,695,310		6,479,533		3,133,441	1,695,729	22,602	2,022,965
				63,206	148,170	5,512	76,357,495
						2,205	222,385
				62,245	213,017	1,102	11,498
					130,701		400,367
764,032		3,543,106	7,218	637,936		1,103	130,701
							16,318,589
	\$37,238	526,620		261,621			917,324
		2,181,148		55,125	278,527	25,000	10,644,617
8,908,858				3,396,747	5,366,389	135,397	3,939,549
							41,518,482
		3,757,143		3,412,646	1,064,967	21,000	234,010
		3,153,998		2,639,043	2,577,390		10,510,800
					81,515		8,776,880
							105,418
\$32,368,200	\$37,238	\$25,445,429	\$336,677	\$23,458,991	\$18,214,282	\$490,315	\$236,177,198
					\$10,852	\$6,195	\$17,047
					73,755	11,256	85,011
					9,091	500	17,254
					14,407		14,407
				\$552,540	1,551,475		4,088,725
					123,050	14,578	137,628
				13,131	432,844	2,966	448,971
					2,896,180		4,405,966
					3,677,064		4,872,209
					702,342	11,760	964,913
					166,161	3,100	1,618,819
				121,578	665,277		2,171,775
				\$687,249	\$10,322,528	\$50,385	\$18,832,725
							\$112,375
							\$112,375
\$32,368,200	\$37,238	\$25,445,429	\$336,677	\$24,146,240	\$28,536,810	\$540,700	\$255,122,298

## Summary of Classified Tonnages as Determined

Assessment District	Active Mines							
	Class 1 Rate 38.201625c	Class 2 Rate 34.72875c	Class 3 Rate 31.255875c	Class 4 Rate 26.625375c	Class 5 Rate 21.994875c	Class 6 Rate 17.364375c	Class 7 Rate 16.20675c	*Class 8 Rate 12
<b>St. Louis County</b>								
Aurora village.....			443,889	1,803,535	851,764		1,148,993	
Balkan town.....				15,578,409				
Biwabik town.....		913,472		1,986,725	579,233		3,159,093	
Biwabik village.....		1,520,280					80,525	
Breitung town.....				450,951				
Buhl village.....				6,308,706			8,182,118	
Chisholm village.....				21,990,168	389,276		40,924,803	
Ely city.....				6,990,282				
Eveleth city.....				50,754,396				
Fayal town.....			14,174,241				406,755	
Gilbert town.....			9,343,312			\$5,354,039	4,864,479	
Great Scott town.....							394,356	
Hibbing village.....	34,206,234	28,133,427		62,280,539	21,580,033		10,096,840	
Kinney village.....							3,417,968	
McKinley village.....								
Mesaba town.....					538,524	1397,016	670,952	
Mesaba village.....						1,078,678		
Missabe Mountain town.....			13,356,346	5,385,865	1,788,596		1,887,109	
Morse town.....				3,681,986				
Mountain Iron village.....		22,639,478		4,719,220	1,948,841		992,730	
Nichols town.....				5,615,361				
Stunts town.....	37,686,712		909,289	2,905,918	15,524,486		282,805	
Unorganized 58½-17.....				974,790				
Virginia city.....			7,045,708					
White town.....				270,563				
Wuori town.....								
<b>Total tonnage.....</b>	<b>71,892,946</b>	<b>53,206,637</b>	<b>45,272,785</b>	<b>191,607,414</b>	<b>43,198,753</b>	<b>6,829,731</b>	<b>76,509,326</b>	
<b>Itasca County</b>								
Arbo town.....								
Base Brook town.....								
Bovey village.....						46,337		
Calumet village.....								
Coleraine village.....						12,129,965		
Grand Rapids town.....								
Greenway town.....								
Keewatin village.....					1,346,507	5,980,904		
Marble village.....						6,588,082		
Nashauk town.....					1,046,201			
Nashauk village.....						317,266	9,210,769	
Taconite village.....						7,817,821		
<b>Total tonnage.....</b>					<b>2,392,708</b>	<b>32,880,375</b>	<b>9,210,769</b>	
<b>Lake County</b>								
Fall Lake town 63-11.....				250,130				
<b>Total tonnage.....</b>				<b>250,130</b>				
<b>Crow Wing County</b>								
Brainerd city.....								542,456
Crosby village.....								12,376,487
Crow Wing town.....								686,689
Cuyuna village.....								3,316,917
Deerwood town.....								906,357
Fort Ripley town.....								
Ironton village.....								9,796,037
Klondike town.....								2,732,032
Long Lake town.....								
Manganese village.....								
Nokay Lake town.....								
Oak Lawn town.....								
Rabbit Lake town.....								
Riverton village.....								
Wolford town.....								
<b>Total tonnage.....</b>								<b>30,356,975</b>
<b>Grand total tonnage.....</b>	<b>71,892,946</b>	<b>53,206,637</b>	<b>45,272,785</b>	<b>191,857,544</b>	<b>45,591,461</b>	<b>39,710,106</b>	<b>85,720,095</b>	<b>30,356,975</b>

\*Cuyuna range rates per ton.

§Schley mine.

‡Graham mine.

## MINNESOTA TAX COMMISSION

103

by the Minnesota Tax Commission for 1914

Reserves and Sub-Reserves								Mineral Properties Arbitrary Tonnage	Total Tonnage
Class 1 Rate 24.310125c	Class 2 Rate 20.83725c	Class 3 Rate 17.364375c	Class 4 Rate 12.733875c	Class 5 Rate 11.57625c	Class 6 Rate 9.261c	Class 7 Rate 7	Class 8 Rate 3		
				4,411,632	70,675				8,730,488
		20,102,490	2,018,650	12,518,976	50,267,316				101,483,841
				19,676,152					26,314,675
				2,500,000					4,100,785
									450,951
		14,992,758		29,695,808	8,198,987				67,378,207
			697,970	16,112,960	6,897,964				86,922,941
					216,460				6,990,282
				1,733,345					50,970,856
		2,409,929		2,500,000					16,314,341
				4,060,639	9,583,190				24,471,759
97,275,310		45,338,398		28,088,332	22,374,236				14,038,185
				642,467	2,520,312				349,373,349
									6,580,747
					1,595,497			60,210	60,210
					483,986				3,199,999
12,286,070		21,020,241	870,030	3,304,464					1,562,662
	187,646	3,184,401		4,483,004					59,898,721
		13,395,434		633,835	3,331,084				3,681,986
38,441,190				27,066,811	58,045,274				38,155,320
									22,975,714
		22,718,928		35,196,600	12,074,452				180,862,485
		19,071,794		25,933,435	31,831,699				974,790
									77,035,688
								941,414	77,157,491
									941,414
148,002,570	187,646	162,234,403	3,586,650	219,556,260	207,541,132			1,001,624	1,230,627,877
								123,038	123,038
					108,073				149,410
					165,689				165,689
				5,194,272	17,472,287				34,796,524
								1,395,125	1,395,125
				119,100	4,513,124				4,632,224
		5,604,560		26,028,511					38,960,482
				38,187,073					44,775,155
				8,833,167					9,879,368
					2,906,021				12,434,059
				1,102,747	10,607,456				19,526,024
			5,604,560	6,416,119	108,816,404			1,518,163	166,839,098
									250,130
									250,130
						3,538,521	2,567,828		542,456
						1,210,469	1,210,469		18,482,836
						700,521	375,990		1,897,158
						869,996	690,612		4,393,418
									2,466,965
						14,335,193	720,488		24,851,718
						910,100	6,226,279		9,668,411
							542,625		542,625
						1,320,147	425,677		1,745,824
						4,605,017	286,145		4,891,162
							388,229		388,229
						787,063			787,063
						27,066,558	13,434,332		70,857,865
148,002,570	187,646	162,234,403	9,191,210	225,972,379	316,357,536	27,063,558	13,434,332	2,519,787	1,468,574,970



## Summary of Classified Assessed Values of Iron Ore Properties

Assessment District	Active Mines							
	Class 1 Rate 38.201625c	Class 2 Rate 34.72875c	Class 3 Rate 31.255875c	Class 4 Rate 26.625375c	Class 5 Rate 21.994875c	Class 6 Rate 17.364375c	Class 7 Rate 16.20675c	Class 8 *Rate 12
<b>St. Louis County</b>								
Aurora village.....			\$138,742	\$480,198	\$187,344		\$186,214	
Balkan town.....				4,147,810				
Biwabik town.....		\$317,237		528,973	127,402		511,886	
Biwabik village.....		827,967					4,13,051	
Bretung town.....				120,068				
Buhl village.....				1,679,717			1,326,055	
Chisholm village.....				5,831,002	85,621		6,632,548	
Clinton town.....								
Ely city.....				1,861,189				
Eveleth city.....				13,513,547				
Fayal town.....			4,430,284				65,922	
Gilbert village.....			2,920,334			†\$929,695	788,374	
Great Scott town.....							63,912	
Hibbing village.....	\$13,067,337	9,770,388		16,582,425	4,746,500		1,636,369	
Kinney village.....							553,941	
McKinley village.....								
Mesaba town.....					118,007	168,940	108,739	
Mesaba village.....						†187,305		
Misabe Mountain town.....			4,174,643	1,434,007	393,399		305,839	
Morse town.....				980,343				
Mountain Iron village.....		7,862,407		1,256,510	428,645		160,889	
Nichols town.....				1,495,111				
Stunts town.....	14,396,936		284,207	773,713	3,414,591		45,834	
Unorganised 58½-17.....				259,541				
Virginia city.....			2,202,199					
White town.....				72,038				
Wuori town.....								
<b>Total.....</b>	<b>\$27,464,273</b>	<b>\$18,477,999</b>	<b>\$14,150,409</b>	<b>\$51,016,192</b>	<b>\$9,501,509</b>	<b>\$1,185,940</b>	<b>\$12,399,673</b>	
<b>Itasca County</b>								
Arbo town.....								
Base Brook town.....								
Bovey village.....						\$8,046		
Calumet village.....								
Coleraine village.....						2,106,293		
Grand Rapids town.....								
Greenway town.....								
Kewatin village.....					\$296,163	1,038,547		
Marble village.....						1,143,979		
Nashwaub town.....					230,111			
Nashwaub village.....						55,091	\$1,492,766	
Taconite village.....						1,357,514		
<b>Total.....</b>					<b>\$526,274</b>	<b>\$5,709,470</b>	<b>\$1,492,766</b>	
<b>Lake County</b>								
Fall Lake town 62-11.....				\$66,598				
<b>Total.....</b>				<b>\$66,598</b>				
<b>Crow Wing County</b>								
Brainerd city.....								\$65,095
Crosby village.....								1,485,178
Crow Wing town.....								82,403
Cuyuna village.....								398,030
Deerwood town.....								108,763
Fort Ripley town.....								
Ironton village.....								1,175,525
Klondike town.....								327,844
Long Lake town.....								
Manganese village.....								
Nokay Lake town.....								
Oak Lawn town.....								
Rabbit Lake town.....								
Riverton village.....								
Wolford town.....								
<b>Total.....</b>								<b>\$3,642,838</b>
<b>Grand total.....</b>	<b>\$27,464,273</b>	<b>\$18,477,999</b>	<b>\$14,150,409</b>	<b>\$51,082,790</b>	<b>\$10,027,783</b>	<b>\$6,895,410</b>	<b>\$13,892,439</b>	<b>\$3,642,838</b>

\*Cuyuna range rates per ton.

†Schley mine.

‡Graham mine.

## MINNESOTA TAX COMMISSION

105

for 1914 as Equalized by the Minnesota Tax Commission

Reserves and Sub-Reserves								Mineral Properties and Prospects Arbitrary Valuation Dollars	Total Valuation Dollars
Class 1 Rate 24.310125c	Class 2 Rate 20.83725c	Class 3 Rate 17.364375c	Class 4 Rate 12.733875c	Class 5 Rate 11.57625c	Class 6 Rate 9.261c	Class 7 Rate 7	Class 8 Rate 3		
				\$510,702	\$6,545			\$23,153	\$1,532,898
		\$3,490,671	\$257,051	1,564,758	4,655,256			174,445	14,289,991
				2,277,761				8,034	3,771,393
				289,406					530,424
		2,603,402		3,437,638	759,309			1,418	120,068
			88,879	1,866,277	638,820			1,628	9,907,639
								500	15,143,775
					20,047			1,158	500
				200,657					1,861,189
		418,469		289,406				1,158	13,534,752
				470,072	887,498			16,651	4,696,863
\$23,647,750		7,872,730		3,251,576	2,072,077			61,136	5,347,436
				74,373	233,406			6,080	1,438,133
					147,759			11,498	82,708,288
					44,822			14,807	867,800
2,986,759		3,650,033	110,788	382,533				525	11,498
									458,252
	\$39,100	552,951		518,965					232,127
		2,326,033		73,374	308,492				13,438,526
9,345,101				3,183,321	5,375,574			78,663	980,343
		3,944,999							10,819,467
		3,311,698		4,074,446	1,118,215				4,203,010
				3,002,119	2,952,565				36,847,940
									259,541
								27,300	11,387,159
								53,550	9,391,970
								86,637	86,637
\$35,979,610	\$39,100	\$28,170,986	\$456,718	\$25,416,384	\$19,220,385			\$568,341	\$244,047,519
								\$16,417	\$16,417
								10,800	10,800
								525	18,117
					\$9,546				15,345
					15,345				4,325,703
				\$601,302	1,618,108				134,189
				13,787	417,560			134,189	435,253
					2,410,501			3,506	4,458,889
			\$713,678		3,536,504				4,680,483
					818,039			12,347	1,090,497
					269,126			2,205	1,819,188
				127,657	982,356				2,467,527
			\$713,678	\$742,746	\$10,077,485			\$179,989	\$19,442,408
									\$66,598
									\$66,598
								\$2,000	\$67,095
						\$247,697	\$77,035		1,509,910
							36,314	4,000	122,717
						49,036	11,279		458,245
						60,900	20,719	300	190,632
								1,000	1,000
						1,003,464	21,615		2,200,604
						63,707	188,788	7,300	585,639
							16,279		16,279
								25,000	25,000
						92,410	12,770	8,700	113,880
						322,350	8,584	8,300	339,234
								650	650
							11,647	2,000	13,647
						55,095		8,800	63,895
						\$1,894,659	\$403,030	\$68,050	\$6,008,577
\$35,979,610	\$39,100	\$28,170,986	\$1,170,396	\$26,159,130	\$29,297,870	\$1,894,659	\$403,030	\$816,380	\$269,565,102

**GENERAL REPORT ON THE MINNESOTA IRON RANGES**

**By the Minnesota School of Mines**

December 1, 1914.

Minnesota Tax Commission,  
St. Paul, Minnesota.

Gentlemen: In compliance with your request of November 20, 1914, we beg to submit this report.

Ore estimates were first made by the Minnesota school of mines for the tax commission June, 1909. Between June, 1909, and October 1, 1914, 1,237,054,095 tons of iron ore have been estimated on the Mesabi and Vermilion Ranges. In addition there has been estimated 86,179,791 tons on the Cuyuna Range.

**Properties Reported 1912-1914—Mesabi and Vermilion Ranges**

The total number of properties reported upon between October 1, 1912, and October 1, 1914, is 129.

The properties listed below show increases on ninety-nine (99) aggregating 43,811,381 tons and decreases on twenty (20) aggregating 2,855,644 tons. There is, therefore, a net increase in tonnage of 40,955,737 tons. There is no change in tonnage on the remaining ten (10) properties.

The total tonnage estimated between October 1, 1912, and October 1, 1914, was 400,038,793 tons.

During the past fifteen months the greater portion of both field and office work has been devoted to estimating the ore on the Cuyuna Range. The details of this work appear in another part of the report.

Preliminary reports have been made upon a number of properties that have not yet been submitted for final estimate.

Technical information has been furnished the commission in many cases where tonnage estimates were not involved.

Twenty-one trips were made to the Mesabi, Vermilion, and Cuyuna Ranges requiring 98 days of actual field work for two men. Mileage covered in this field work amounted to 9,980 miles. In addition 250 days were devoted by three men to office work, computing, and mapping the field data.

## PROPERTIES REPORTED ON OCT. 1, 1912, TO OCT. 1, 1914:

Name of Mine	Operating Company
Agnew .....	Wisconsin Steel Company
Agnew No. 2.....	Oliver Iron Mining Company
Allan .....	Matofedia Company
Alworth .....	Oliver Iron Mining Company
Pangor .....	Pickands, Mather & Company
Brunt .....	M. A. Hanna Company
Burt Land (NW-NW, 24-58-20).....	Oliver Iron Mining Company
Burt Land (NW-SE, 23-58-20).....	Oliver Iron Mining Company
Burt Land (NE-NE, 23-58-20).....	Oliver Iron Mining Company
Burt (SE-NW, NE-NW, 33-58-20).....	Oliver Iron Mining Company
Chandler .....	Chandler Mining Company
Chandler (South).....	B. M. Pattison et al
Croxton .....	M. A. Hanna Company
Culver .....	Oliver Iron Mining Company
Cyprus .....	Cyprus Mining Company
D'Autremont .....	Oliver Iron Mining Company
Edmund (SE-NE, 1-56-23).....	Great Northern Iron Ore Properties
Elba .....	Pickands, Mather & Company
Enterprise .....	Oliver Iron Mining Company
Fletcher .....	Oliver Iron Mining Company
Forster .....	Oliver Iron Mining Company
Fowler .....	Interstate Iron Company
Franklin .....	Republic Iron & Steel Company
Great Northern Reserve (W½-NE, 2-58-15) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 12-58-19) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SW, NW-SE, 12-58-19).....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-NW, 13-58-19) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NW, SW-NE, 15-58-19).....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SW, 15-58-19) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-SW, 6-57-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, SW-SE, 6-57-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (E½-SW, NW-SW, 7-57-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-SE, 29-58-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 29-58-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-SE, 32-58-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, 32-58-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (E½-SW, W½-SE, 34-58-20) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-SE, 1-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SE, 1-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 1-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-SW, 1-57-21) .....	Great Northern Iron Ore Properties

Name of Mine	Operating Company
Great Northern Reserve (SW-NE, NW-SE, 11-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NW, 11-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 11-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SW, 11-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NE, 11-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-NW, 12-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SE, SW-SE, SE-SE, 12-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-NW, 19-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-SW, 19-57-21) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NE, 13-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-SE, 13-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SE, 22-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-SE, 23-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-SE, 23-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (E½-SE, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-NE, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-NW, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NE, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-NE, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-NW, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, 24-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, 26-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (W½-NE, 26-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (W½-NW, 26-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, NW-NE, 27-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, S½-NW, 28-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-¼, 28-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (W½-SW, 28-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NW, 31-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-NW, SW-NW, 31-57-22) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NE, 1-56-23) .....	Great Northern Iron Ore Properties

Name of Mine	Operating Company
Great Northern Reserve (NE-NE, S½-NE, 2-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 10-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-NE, 11-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-NW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-NW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NE-NW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-NW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-SW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SE-SW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-NE, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-SE, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-NE, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (E½-NE, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-SW, 16-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (N½-NE, 21-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (S½-NE, 21-56-23) .....	Great Northern Iron Ore Properties
Great Northern Reserve (SW-NW, 28-56-24) .....	Great Northern Iron Ore Properties
Great Northern Reserve (NW-SE, 21-56-24) .....	Great Northern Iron Ore Properties
Hanna .....	M. A. Hanna Company
Harrison .....	Butler Brothers
Harrison (North) .....	Butler Brothers
Hartley .....	Oliver Iron Mining Company
Hawkins .....	Wisconsin Steel Company
Hibbing Townsite .....	Oliver Iron Mining Company
Holland .....	Redwood Mining Company
Humphreys .....	Oliver Iron Mining Company
Iron Chief .....	Oliver Iron Mining Company
Kosmerl .....	Oliver Iron Mining Company
La Rue .....	La Rue Mining Company
Lincoln .....	Interstate Iron Company
Madeira .....	A. B. Coates, et al
Mahoning .....	Mahoning Ore & Steel Company
Malta .....	Pickands, Mather & Company
Minorca .....	Pickands, Mather & Company
Monica .....	Republic Iron & Steel Company
Morrow .....	O. B. Warren, et al
Morton .....	Tod-Stambaugh Company
Neville (NE-NW, 15-58-19) .....	Great Northern Iron Ore Properties
Oliver Reserve (NW-NE, 4-58-17) .....	Oliver Iron Mining Company
Oliver Reserve (S½-SW, SW-SE, 10-58-19) .....	Oliver Iron Mining Company
Oliver Reserve (SW-NW, 6-57-20) .....	Oliver Iron Mining Company
Onondaga .....	Republic Iron & Steel Company

Name of Mine	Operating Company
Palmer .....	Oliver Iron Mining Company
Parcel No. 3 (NW-NE, 3-57-21).....	Oliver Iron Mining Company
Penobscot .....	Oliver Iron Mining Company
Pillsbury-Bennett .....	Oliver Iron Mining Company
Pioneer .....	Oliver Iron Mining Company
Quinn .....	Quinn Mining Company
St. Clair .....	Oliver Iron Mining Company
Savoy .....	Oliver Iron Mining Company
Sharon .....	Oliver Iron Mining Company
Sibley .....	Oliver Iron Mining Company
Twin City .....	Oliver Iron Mining Company
Wanless No. 1.....	Oliver Iron Mining Company
Wanless No. 2.....	Oliver Iron Mining Company
Williams .....	Thomas Furnace Company
Zenith .....	Oliver Iron Mining Company
(NW-SW, 4-58-15).....	Longyear-Mesaba Iron & Land Co.
(NW-NW, 1-58-18).....	G. A. Apuli et al.

### Methods of Work—Field and Office

The work is still carried on according to the standards set two years ago. The Cuyuna Range estimating requires a classification of ores quite different from that for the other ranges.

Exploration data and mine maps are examined to determine whether sufficient information is available for estimates. Operating mines are visited and inspected to locate the boundaries of the ore bodies and to note any conditions affecting tonnage, grade, and accessibility of the ore body, etc.

The system of checking and revising estimates for the state has had a direct result in that the mining companies have submitted more complete reports with attention paid to details and to features which might in any way affect the valuation of their properties. Hasty estimates and delayed reports have been practically eliminated.

### Recommendations

The scope of the field work has been broadened during the past two years. The addition of the Cuyuna Range to the Mesabi and Vermilion has nearly doubled the territory to be covered in field work. The opening of about twenty new mines on the different ranges, particularly those on the Cuyuna, has presented an opportunity to study the character of ore, and the methods and difficulties of mining. Such information assists in intelligent estimating.

Field work for the coming two years must therefore be continued and materially increased over that of the period just closed.

**Staff**

In September, 1913, Mr. John F. Murphy, an experienced engineer in iron mining, was added to our staff. He holds a position as an instructor in our school of mines, and assists Mr. Edward P. McCarty, professor of mining, who has retained supervision of the work since its inception.

**Acknowledgment**

The officials of the various mining companies still continue their hearty co-operation and support by submitting promptly exploration data, maps and all other information necessary for making a complete report on their respective holdings.

Yours truly,  
MINNESOTA SCHOOL OF MINES,  
W. R. Appleby,  
Dean.

**SPECIAL REPORT ON THE CUYUNA IRON RANGE**

By the Minnesota School of Mines

December 1, 1914.

Minnesota Tax Commission,  
St. Paul, Minnesota.

Gentlemen: In compliance with your favor of November 7, 1913, in which you asked that our engineering department take up a detailed study and examination of the ore deposits of the Cuyuna Range for the purpose of determining tonnages and grades, we beg to submit this final report as of May 1, 1914.

In order that the description of the Cuyuna Range be as complete as possible we incorporate the data on geology, mineralogy and metallurgy which has been developed to date.

Yours truly,  
MINNESOTA SCHOOL OF MINES,  
W. R. Appleby,  
Dean.

**Location**

The Cuyuna iron ore district is located in the Lake Superior region. It is the youngest district in this region and is unique because there are no rock outcrops which point directly to its location. All facts pertaining to this district, therefore, have been



deduced from drill hole records and from a certain amount of underground information gathered in the operating mines. Between three and four thousand drill holes have already been drilled and studied. The district lies in the geographical center of the state of Minnesota. It crosses the counties of Aitkin, Crow Wing, Morrison and Todd, from east to west. It covers an area of exploration something less than 50,000 acres.

The whole district is flat, being not less than 1,150 feet and not more than 1,300 feet above the sea level. It is covered by heavy glacial drift and dotted with many glacial hills, lakes and swamps.

The Mississippi river bounds on the north that part of the area which lies in Crow Wing and Aitkin counties, but makes a sudden turn to the south in township 44 north, range 32 west, and cuts across the district on the Morrison and Crow Wing county line.

The district best developed is found in Crow Wing county. That part lying north of the Northern Pacific tracks is known as the North Range, and that south of the tracks as the South Range.

## Geology

As far as can be definitely stated the geological succession is as follows: 1, Glacial; 2, Cretaceous; 3, Keweenawan; 4, Upper Huronian. Beyond question Lower Huronian and Archean are present, forming the bottom for the above named formations, of which the Upper Huronian is the most important.

The Glacial deposit varies from 50 feet to 400 feet in depth. Local irregularities in the rock surface are very small, and can easily be attributed to the effect of erosion. Over a large portion of Crow Wing, Morrison and Todd counties the surface is rolling, but in Aitkin county it is very flat.

The Cretaceous deposit is small and is made up principally of conglomerate.

The Upper Huronian consists of a slate formation with iron bearing material interbedded in the slate. This slate member is intruded by basic rocks and folded into a series of parallel anticlines with steep dips. It contains many minor lenses of quartz, limestone and black shale. In all probability it is a continuation of the Virginia slates of the Mesabi Range on the north and the exposed St. Louis slates on the east.

The quartz lenses are much more common on the North Range than on the South. In the iron-bearing portion of the member there are found basic rock intrusions, principally diabases and gabbros.

However, very little attention need be paid to the intrusives in these sedimentary layers. The iron-bearing formation consists of magnetic slate, ferruginous slate, cherts, iron carbonates, and ores. The magnetic rock is a variety of slate. It is banded, fine grained and varies in color from greenish gray to black. Such material has a metallic content of about 30 per cent iron. This rock grades into ores on the South Range and into non-magnetic slate on the North Range. Ferruginous slates are present in large quantities throughout the district, particularly on the North Range.

### **Ore Deposits**

The ore bodies are irregular in form but generally speaking are lens-shaped and vary greatly within a short distance. They may be broad, narrow, single or double, and part parallel, separated by lean ore material or barren rock.

As to size great variation is also to be noted. The ore bearing formation without doubt is continuous for many miles, but the length of a single lens is not great. The lenses of ore have a tendency to overlap so that many ore deposits appear to be a mile in length but in reality are much less. A rapid change in the formation may cause the pinching out of a lens. Irregularities in the shape of the lens may make it appear as though the lens had pinched out. This may be due to the pitching trough. Underground development alone will show actual conditions. On the North Range the greatest width of lens does not exceed in all probability 500 feet. The average will be much less, not exceeding 200 feet. On the South Range 125 feet is nearer the maximum width, with an average of about 50 feet. It is not likely that commercial ore will be found extending to a very great depth, since concentration has taken place from the top down. Perhaps 450 feet deep for the North Range and 300 feet deep for the South Range, would be a fair estimate for the average depth of merchantable ore.

### **Character of the Ore**

The Cuyuna ores are mostly hydrated hematites of a red, brown and black color, and in some cases earthy in character. The ores show high loss on ignition. This is due to the driving off of the water of crystallization and the decomposition of carbonates that may be present. Such ores smelt readily. Some of the ores are true hematites, especially the North Range deposits. The brown and black ores are characteristic of the South Range, and are somewhat

magnetic. The North Range contains areas of highly manganiferous ores so far lacking in the South Range. Drilling in some cases does not show the true character of this ore.

### **Chemical Composition of the Merchantable Ores**

Relatively little of the iron ore carries 60 per cent (dry) iron. An average of 55 per cent (dry) iron is about correct. On the South Range it is almost an invariable rule that the highest percentage of iron is found in the ore near the surface and the iron content decreases with increased depth. This is also true to a certain extent on the North Range. Siliceous material is present in considerable quantities. Where the iron runs high the silica runs low, and vice versa. With increased depth the silica rapidly increases until the ore becomes too lean to be merchantable. The average phosphorus content is high. Present developments show a bessemer ore body in only one forty. Phosphorus in general is about 0.30 per cent. The alumina averages well for merchantable ore. Although the ores are slaty in places little or no **paint rock** occurs. The manganese presents an interesting phase relative to the ores of this district. On the North Range there exist ore bodies carrying 25 per cent (dry) manganese for part of a drill hole. The rest of the hole may show little or no manganese. Many drill holes average from 6 to 15 per cent (dry) manganese while a short distance from the hole the ore body shows very little manganese. As a rule, it follows the iron in a high percentage near the surface, decreasing with depth. In the general run of bodies the manganese will be less than 1 per cent. In certain cases development shows a higher percentage of manganese than that indicated by drill holes.

The moisture content of the ores varies from 6 to 14 per cent with an average of about 12 per cent.

### **Origin of the Ores**

The shape of the ore bodies and their relation to the adjacent rocks exclude the idea of their being contemporaneous with the enclosing rock. Their occurrence near the erosion surface indicates a secondary development in the nature of a concentration by meteoric waters. Iron carbonate was undoubtedly present in the original iron-bearing rocks. The Cuyuna ore bodies, therefore, may contain some iron carbonate where the weathering action has been incomplete.

### Classification of the Ores

The ores of the Cuyuna Range may be classified into:

1. Bessemer ore
2. Non-bessemer ore
3. High phosphorus manganiferous iron ore
4. Low phosphorus manganiferous iron ore
5. Siliceous ore
6. Lean ore material

#### Class 1

A tonnage of bessemer ore in the Croft mine located in the S½-SW, section 1-46-29. The grade of this ore is 58.35 per cent (dry) iron, .041 per cent phosphorus, 9.00 per cent silica.

#### Class 2

A large tonnage of non-bessemer ore which grades generally 55.00 per cent (dry) iron, .30 per cent phosphorus, .83 per cent manganese and 8.50 per cent silica. This analysis, while general, will apply to the ore on both North and South Ranges. Such ore contains comparatively little manganese. The second class ore on account of its physical structure, although high in phosphorus, makes an excellent furnace material, and finds a ready market. It is slightly lower in iron content than furnace men like. The drop in iron is largely compensated for by a high loss on ignition, about 8 per cent, which greatly facilitates smelting. This class of ore constitutes nearly all the merchantable ore of both North and South Ranges.

#### Class 3

A considerable tonnage of high phosphorus manganiferous iron ore. It is difficult to give to this class an average grade. The following analyses are submitted:

Dry Iron Per Cent	Dry Phosphorus Per Cent	Dry Manganese Per Cent	Dry Silica Per Cent	Dry Alumina Per Cent
46.85	.239	6.84	4.80	3.66
48.39	.314	7.02	6.07	2.35
40.85	.273	15.24	3.21	2.91
38.74	.262	16.23	3.21	2.91
51.16	.288	6.61	6.07	2.35

The following letters regarding the merchantability and future possibilities as to value and use of such ore are instructive:

Mr. Frank Tenney of the Pennsylvania Steel Company of Philadelphia, Pa., states that such ores would have their only use in mixture with other ores in the manufacture of pig iron. The presence of 1 per cent manganese is desirable in basic iron on account

of the beneficial effects which this element has on sulphur. Many ores do not contain sufficient manganese to make an iron containing as high as 1 per cent. The ores carrying from 15 per cent to 16 per cent manganese could be used in making spiegeleisen if the phosphorus percentage was not so high. Spiegeleisen must contain less than one-tenth of 1 per cent in phosphorus, and therefore none of the ores of this class can be used in the manufacture of spiegeleisen.

Mr. William A. Field, general superintendent of the Illinois Steel Company, South Chicago, Ill., states that such ores could all be smelted direct in the blast furnace subject to manganese specifications in the resulting pig iron. The manganese has no market value for ferro manganese, owing to the presence of so much phosphorus. The value of these ores would in his opinion be based entirely on the iron content.

Mr. J. H. Means of the Northwestern Iron Company, Mayville, Wis., states that such ores could be smelted by themselves, but that he is doubtful as to the purpose for which the iron could be used. In general the only use he could see for them would be in putting manganese in pig iron up to 1 per cent by mixing.

Mr. J. B. McKennan, manager of the Colorado Fuel & Iron Company, Pueblo, Colo., in considering the ores of this class, gives the following opinion:

"These ores, known as manganiferous iron ores, can all be smelted directly without any previous treatment, the resulting product being a high phosphorus spiegeleisen, varying in manganese from about 10 per cent for the lower manganese ores to about 22 per cent to 25 per cent for the higher manganese ores.

"In the smelting of manganiferous iron ores, it is found that about three-fourths of the manganese will go into the metal and one-fourth into the slag. All the phosphorus, unfortunately, will remain with the metal.

"Owing to the high phosphorus, these ores are unsuitable for spiegeleisen (a metal used for recarburizing in the bessemer process and also to some slight extent in the open hearth), and would find only a market where conditions make it desirable to increase the manganese in the pig iron, in which case a comparatively small percentage would be required.

"Manganese is a desirable element in foundry irons and these ores could be disposed of possibly to furnaces making foundry irons with a high manganese content. Phosphorus, unless above .80 per cent, is not objectionable in a foundry iron."

Mr. P. D. Block, vice president of the Inland Steel Company, Chicago, Ill., discusses at considerable length the ores of this class, and covers the situation very completely and fairly. He says:

"On account of the phosphorus content, these ores would naturally be graded as foundry ores, but the high manganese precludes the use of such ores for foundry purposes. The only other avenue open for their use would be in steel making iron where the phosphorus, while somewhat of a disadvantage, is not objectionable.

"Owing to the low iron content these ores are not of merchantable grade at this time, even if the phosphorus and the manganese were in such percentages as to admit of their use as foundry ores or steel making ores. These ores could not be used in a furnace on a basis of 100 per cent of the charge on account of excess manganese. On the other hand, the manganese is too low to be used for making spiegeleisen and, furthermore, it is too high in phosphorus for such purpose.

"The only possible use for these ores would be in mixing a small percentage for steel making iron where the regular mixture does not carry sufficient manganese. The present tendency of steel makers of increasing the manganese charge in their ores, leads me to believe that at some future time these ores in question may become merchantable."

In conclusion, the school of mines concurs with the writers of the above letters and desires to direct attention to the following: (1), the ores of this class are not suitable for spiegeleisen manufacture; (2), they may not be graded as foundry ores on account of excess manganese; and, (3), they are not merchantable by reason of the low iron content.

#### Class 4

A class made up of a rather small tonnage of manganiferous ore low in phosphorus; that is, an ore which is sufficiently high in manganese and of a character so that there is a possibility of limited use in the manufacture of spiegeleisen only. The analysis is variable, but may be taken at, iron 44.25 per cent (dry), phosphorus .036 per cent, manganese 10.50 per cent, silica 18.25 per cent, moisture 9.56 per cent. The layers containing this low phosphorus manganiferous iron ore will ultimately run into stringers of material containing so much phosphorus as to cause the ore body to pass into the doubtful high phosphorus manganiferous iron ore.

**Class 5**

A class made up of a siliceous material which is low in iron, high in silica and of such physical structure that it may be concentrated by washing, jigging or some other process. The analysis of such ore material is as follows: 39.00 per cent (dry) iron, .159 per cent phosphorus, and 38.00 per cent silica. Tests made on this class of ore offer some encouragement that concentration may be successful. The future may develop a tonnage of ore suited to beneficiation. The expense of concentrating may equal the profit on such ore, since to a high cost of mining must be added haulage and concentrating. The high cost of mining of Cuyuna Range ores is well established, for the lenses are narrow and no considerable tonnage can be recovered by open pit mining. The great mass of iron ore on this range must be moved by milling or underground methods of mining.

**Class 6**

A class made up of a very large tonnage of material which is lower in iron content than 49 per cent (dry) and carries a phosphorus content of approximately .30 per cent, with a high silica running from 20 to 30 per cent. This material is often magnetic. It is possible that in the future it may be valuable, but at present it has been excluded from all estimates and is indicated as lean "ore material."

**IRON MINING IN MINNESOTA**

By the Minnesota School of Mines

**Mining in Minnesota**

Minnesota furnishes about two-thirds of the iron ore mined in the United States.

There are three iron mining districts in Minnesota, known as the Vermilion, Mesabi and Cuyuna Ranges. Mining operations began on the Vermilion Range about thirty years ago. Nearly ten years later the Mesabi Range came into prominence as a producer. During the past five years the Cuyuna Range has developed an appreciable tonnage of iron ore and a small quantity of manganoferous ore.

Minnesota iron ore is excellent in quality, readily marketed and exists in enormous deposits. It can be mined cheaply and easily. Practically all the ore is shipped to Lake Erie ports, but a considerable portion may in time be smelted in the state.

Production of iron ore at present is confined to St. Louis, Itasca, Lake and Crow Wing counties.

The total shipments to January 1, 1914, amount to 349,120,604 tons. Of this tonnage 34,829,073 tons came from the Vermilion Range, 313,105,968 tons from the Mesabi Range, and 1,185,563 tons from the Cuyuna Range.

In dealing with the geology of the iron ranges in Minnesota it is noted that each range is composed of sedimentary, igneous, and metamorphic rocks. The iron-bearing formations are of sedimentary origin with igneous rocks more or less closely associated with them.

The portion of the iron formation containing ore bodies has been subject to surface decomposition. The Mesabi ore formation has been folded to a small extent, while that of the Vermilion Range has been closely folded and dips at high angles. Minor folding occurs on the Cuyuna Range.

Surface leaching through the iron formation concentrates the iron oxides, leaving a soft iron ore characteristic of the Mesabi Range. Merchantable ore is relatively high grade, but there is in addition a large quantity of lean siliceous ore material throughout the iron formation. The iron ore deposits are irregular in shape and on the Mesabi have great horizontal extent as compared with their depth. Two hundred feet would be considered about an average, although in a number of instances a depth as great as five hundred feet is shown. The ore is a soft granular hematite, both bessemer and non-bessemer occurring in the same body. Surface material is shallow, which permits open pit mining in many cases.

The ore on the Vermilion where the lenses are narrow is a red or blue hematite rather high in phosphorus so that some of it must be graded as non-bessemer. It is hard and dense. The principal ore developments are at Ely and Soudan. The ores of this district are found to a depth at least two thousand feet below the surface. Further mention concerning the general form and character of the Ely deposit will be made in another part of this report.

The Cuyuna Range iron formation is as yet not fully developed. Much drilling must still be done to find the limits of this formation. Ore on this range has been found by drilling areas of strong magnetic attraction. The ore lies near magnetic slates or schist. The surface is level and comparatively deep. More details will be given under the separate report on the Cuyuna Range.



### Prospecting for Iron Ore

Prospecting for iron ore in Minnesota may be said to have begun about 1881. At that time the district which is now so well known for its iron deposits was a wilderness of swamp and closely wooded territory. Ore was first found on the Vermilion Range where outcrops were common, and with a little test pitting bodies were exposed. This was followed up in due time by the very general use of diamond drills. Prospecting for iron ore on the Mesabi Range has been done almost entirely by the use of churn and diamond drills with a certain amount of test pitting. While there are practically no outcrops of ore and while the bodies lie near the surface much drilling was required to show the character and extent of the ore bodies. At the present time more than 30,000 drill holes have been sunk on the Mesabi Range. This drilling while at first done in a more or less haphazard manner has in later years been carried out in a systematic way with much success. The annual expenditure for such work at the present time is well over a million dollars.

The unit of exploration is the forty-acre tract. The boundary lines are surveyed through the somewhat difficult country of swamp and woods. Five holes are put down, one placed near the center of the forty and the others toward the corners, say, five hundred feet from the first hole. If no ore is found further drilling is not continued and the ground is abandoned. If ore is found the tract is laid out in one hundred foot squares and a topographical map is made and supplementary drilling is done upon the intersecting lines of these squares, say one hundred, two hundred, or three hundred feet between holes, depending upon the locality. Drilling is continued in each hole until taconite is struck. If the taconite occurs near the surface the hole is continued to a reasonable depth, since ore in this case may be found under the taconite. The depth to which the hole shall be drilled is a matter of judgment on the part of the drill operator. It is customary to drill one hole in each tract to the quartzite. The quartzite is the underlying rock beneath the ore. As a rule no ore is found below this formation. In a few instances some ore has been found below the quartzite.

On the Cuyuna Range the absence of surface outcrops has made prospecting somewhat more difficult and expensive than on the Mesabi. The usual manner of drilling has been slightly changed to drilling across the lenses of ore, in many cases using inclined

holes rather than vertical holes. Later work has shown that much more dependence can be placed on the vertical than on the inclined holes. About 4,000 drill holes have been sunk on the Cuyuna Range and the work is steadily progressing.

On the Mesabi Range much of the drilling has been done by contract. The price is three dollars per foot for churn drilling and six dollars per foot for diamond drilling. In some cases diamond drilling may cost more. Test pitting is done at one dollar and sixty cents to two dollars per foot. A ten cent increase for each ten feet after the first twenty feet is customary.

On the Cuyuna Range both churn and diamond drills are used and the contract price is two dollars per foot for churn drilling and four dollars per foot for diamond drilling.

The drill results are platted in all cases, showing the locations and records of the holes. These reports are signed, dated, and furnish reliable data on the property.

### **Winning the Ore**

Open pit mining, milling, and top slicing, are the methods commonly employed in Minnesota. Much of the ore on the Mesabi Range can be won by open pit work. The ore is soft and requires little blasting. The bodies are shallow and of large horizontal extent. On the Vermilion Range the lenses of ore are narrow and little open pit work has been possible. Practically all the ore is won by underground mining. On the Cuyuna Range though the ore is in the form of lenses, some of it can be removed by open pit work. This soon gives way to milling and ultimately to underground mining. Almost all the open pit work is now done by the use of the steam shovel to remove the overburden, which consists of surface material, sand, gravel and boulders. In places this overburden is shallow, though as much as one hundred and fifty feet have been removed. Beyond this depth it has been found more economical to mine underground.

The common method of proceeding in a steam shovel operated mine is about as follows: The deposit having first been definitely located by test pits and drill holes and the overburden removed, the opening of the deposit is begun. The initial opening may be in the form of a cut through the middle of the deposit or along one side, governed by the matter of maintaining the grades. If the opening be made through the middle of the deposit the work of cutting out the ore may be carried on laterally

in both directions. If begun on one side it can proceed in one direction only. A deposit may also be opened by running a spiral cut partly in the ore body, and working radially inward and outward, or the deposit may be encircled by the cut, the removal of the ore proceeding inwardly to the center of the deposit. In any case where a spiral cut is made the ultimate form of the deposit is a pit, the bottom of which is reached by spiral tracks upon which ore trains and steam shovels operate.

The steam shovel stands next to the bank from which it takes its load, removing a slice, say, eight feet in width and dropping the ore in cars on the track to one side of the shovel. A cut made sufficiently wide, say, for four lines of track, will be followed by another cut opened as in the former case. A series of levels are thus formed, giving the excavation a terraced shape. A number of points of attack thus made possible increases the capacity of the mine and reduces the cost by using the equipment at its maximum.

The steam shovel is also used to a large extent in loading cars from the stockpile. Many of the underground mines operate through the winter and much ore is stored up for the shipping season.

The milling method of mining is less important than the open pit work. In many of the pits toward the end of mining operations, the ore is won by this so-called milling method, which is mining in the open cut and handling the ore underground. Haulage ways are provided on a main working level for the rapid movement of the ore, generally by electric motors. The arrangement of the pillars of ore and the haulage ways is quite similar to that used in underground mining and need not be discussed in detail. The advantages of this method are as follows: Large outputs of ore per man and low costs of mining and timbering.

The top slicing method, the one most commonly used, may be briefly described in this manner: A shaft is sunk usually just outside the ore body where the lowest point of the ore can be reached conveniently. The main or lowest level in the mine is then opened usually by running two parallel drifts about sixty-five feet apart through the central part of the ore body. Cross-cuts are run from each of these drifts and at right angles to them. These cross-cuts are from fifty to sixty feet apart and extend to the rim of the body.

Raises from these main level drifts are spaced about fifty feet apart and extend to the top of the ore. The top level is opened from the most favorable raise by drifting as nearly as possible over the

main level drifts and at such an elevation that the bottom of the drift will be at no point more than about fifteen feet below the top of the ore. Systematically carried out these drifts meet other drifts from the adjoining raises or encounter caved ground. Cross-cuts are turned off at the end of the drifts and the ore removed to the wall. These drifts and cross-cuts are carefully timbered. The ore is hauled to the chute in small cars and in some cases in wheelbarrows. The cross-cuts having been run along the wall the room is boarded over and the material caved down by blasting out the sets, which permits the roof to close up to the end of the pillar. Other cross-cuts are then opened at the ends of the drifts adjoining the caved ground and cross-cutting continues until the pillar is entirely removed. A new drift is then opened at the top of the raise as before. A new slice is begun and the ore is worked gradually back to the shaft. The timber is sometimes hoisted through the manway to the slicing drift. Sub-drift and square-set methods are sometimes used.

The top slicing method is applicable to ore bodies which may be moderately hard or soft. The development work is simple and quickly completed. Bessemer and non-bessemer ore can be kept separate. A fairly complete extraction of the ore is possible with little danger of accident.

### **Transportation of the Ore by Rail**

Iron ore is transported to the docks at the head of the lakes from the Vermilion Range by the Duluth & Iron Range railroad, and from the Mesabi Range by the Duluth, Missabe & Northern, the Duluth & Iron Range, and the Great Northern railroads. The haul is between seventy and one hundred miles on the Vermilion and Mesabi Ranges, and the railroad freight is sixty cents per ton. From the Cuyuna Range the ore is moved by the Soo Line and Northern Pacific railroad, with a haul of one hundred miles, and a freight rate of sixty cents per ton. The main line of the Duluth & Iron Range railroad was constructed in 1884 from Two Harbors to Tower and was afterwards constructed to Ely and Duluth. Branches were built from the Mesabi Range in 1892 and 1893. The Duluth, Missabe & Northern railroad was built in 1892 and 1893, and a branch to Coleraine on the western end of the Mesabi Range was built in 1906.

### **Transportation of the Ore on the Great Lakes**

The ore brought to the docks in trains is dumped into pockets. When a boat is to be loaded chutes extending from these pockets are lowered through the hatches of the boat. The usual time of loading a cargo of 10,000 tons is about six hours although it can be done much more rapidly. The Duluth, Missabe & Northern docks, four in number, are in Duluth. These docks are 3,200 feet long and vary in width from 49 feet to 60 feet. Each dock has 384 pockets. The Duluth & Iron Range railroad has six docks at Two Harbors about thirty miles from Duluth. They vary in length from 920 feet to 1,375 feet, and in width from 49 feet to 52 feet. The number of pockets to the dock vary from 148 to 224.

The Great Northern docks, four in number, are located at Alouez Bay, Superior. They are from 1,812 feet to 2,244 feet in length, and about 63 feet in width. They have from 302 to 374 pockets each.

The Soo Line has one dock at Superior, 1,800 feet long, 58 feet wide, and has 300 pockets. The Northern Pacific dock is also at Superior. It is 684 feet long, 57 feet wide, and has 102 pockets.

The ore is carried down the lakes in steel boats, the largest of which has a capacity of 14,000 tons. About 400 such boats are employed in the ore carrying trade and 55,000,000 tons can be handled during the seventh months' shipping season.

The cost of lake transportation from upper to lower lake ports is approximately 55 cents per ton. This includes transportation and unloading at lower lake terminals. The cost of the latter operation is 8 cents per ton.

### **Smelting of Iron Ore**

A certain small tonnage of iron ore has been for a number of years smelted in Duluth. During the last four years there has been constructed a large metallurgical plant which is intended to consume a considerable tonnage of Minnesota ore. This plant belongs to the Minnesota Steel Company. It is situated eight miles from Duluth and can be reached by the Northern Pacific railroad, or in the summer months by boat. The plant has a site covering 1,582 acres, and has two miles of water front. When completed it will consist of two blast furnaces, ninety coke ovens, ten open hearth furnaces, four four-hole soaking pits, one 40-inch blooming mill, one 28-inch finishing mill, one 16-inch continuous roughing train

with 8-inch, 10-inch and 12-inch merchant mills, three continuous reheating furnaces, power house with 10,000 k. w. capacity, five blowing engines, gas driven; a pumping station with a daily capacity of 40,000,000 gallons; machine, forge and structural shops.

All buildings are of steel frames with walls of two-piece concrete blocks. One row of connected buildings has a length of about 1,800 feet and a width of over 200 feet.

The total output is estimated at 350,000 tons of finished material per annum. Over \$16,000,000 have been appropriated for this plant.

### **Estimates**

An "estimate" of the tonnage and grade of iron ore in an ore body is a relative term and of varying exactness.

As used in the work of the commission it has a special significance since it is based upon data which are both ample and reliable.

The word should not be confounded with the popular understanding of the term "estimate." It should be considered as expressing the result of careful calculations.

### **Ore Estimates for the Mesabi Range**

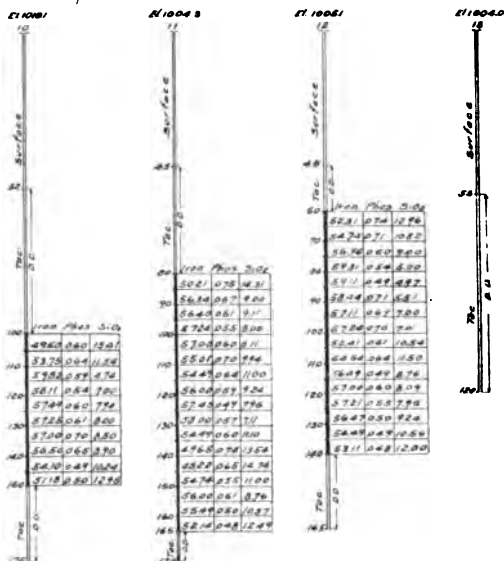
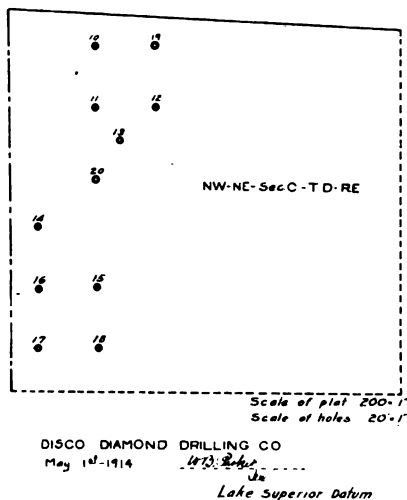
To make an "ore estimate" certain recognized principles must be adapted to the particular case at hand, for each property presents an individual problem. In general, it may be said that a total tonnage estimate is the one first made. This will suffice in case of reserve ore bodies and needs but little adjustment, provided the ore body has been thoroughly drilled. Where the drill data are incomplete it will be necessary from time to time to revise the ore estimate. In some cases an operating estimate may be required, for example, to distinguish between open pit and underground concentrating ore.

The method of estimating may be briefly stated as follows:

The outline of the ore body is established from drill holes. The ore lying without the outer rim of holes is elliptical in outline and triangular in cross section. Inside this outer limit of the ore body is drawn a line connecting the centers of the bases of all these triangles. This line should be midway between the crest and toe of the slope of the ore bank.

The area inclosed, multiplied by the average depth of ore in all holes within the area, gives the total volume of ore.

# EXPLORATION ON Sec C Town D Range E



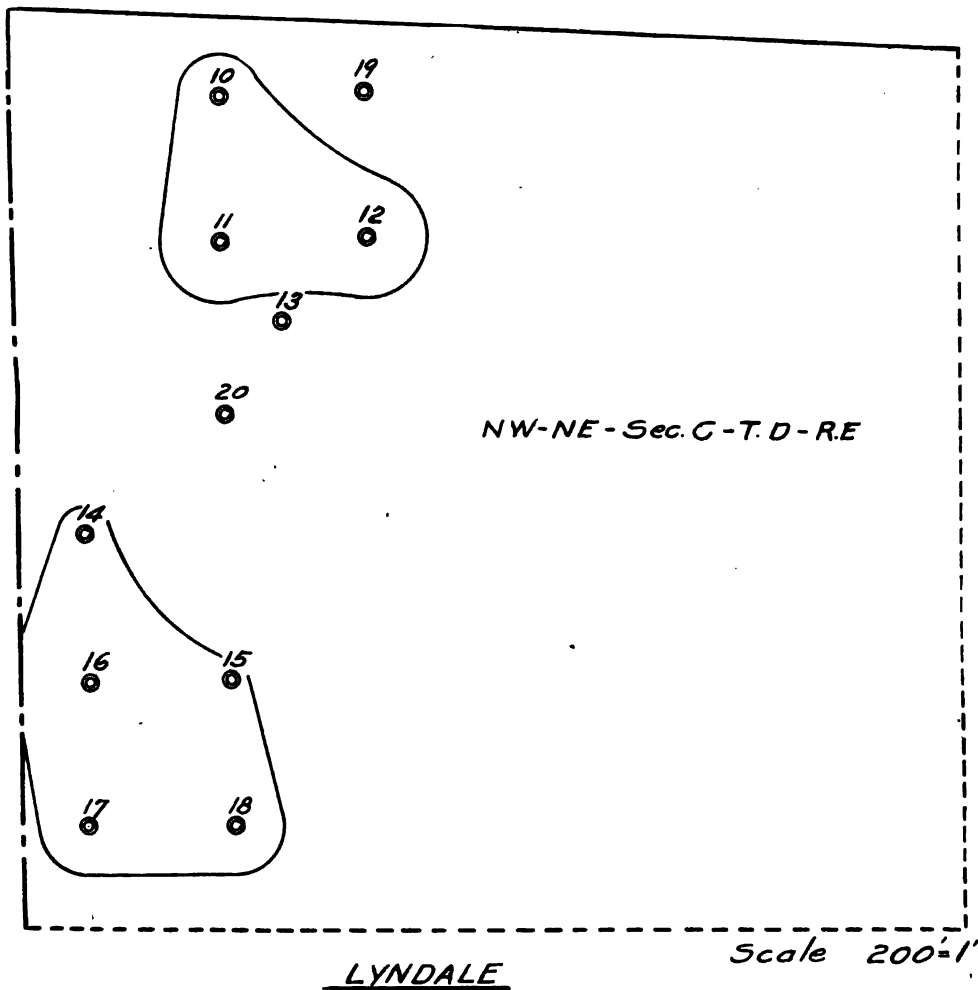


Fig. 2





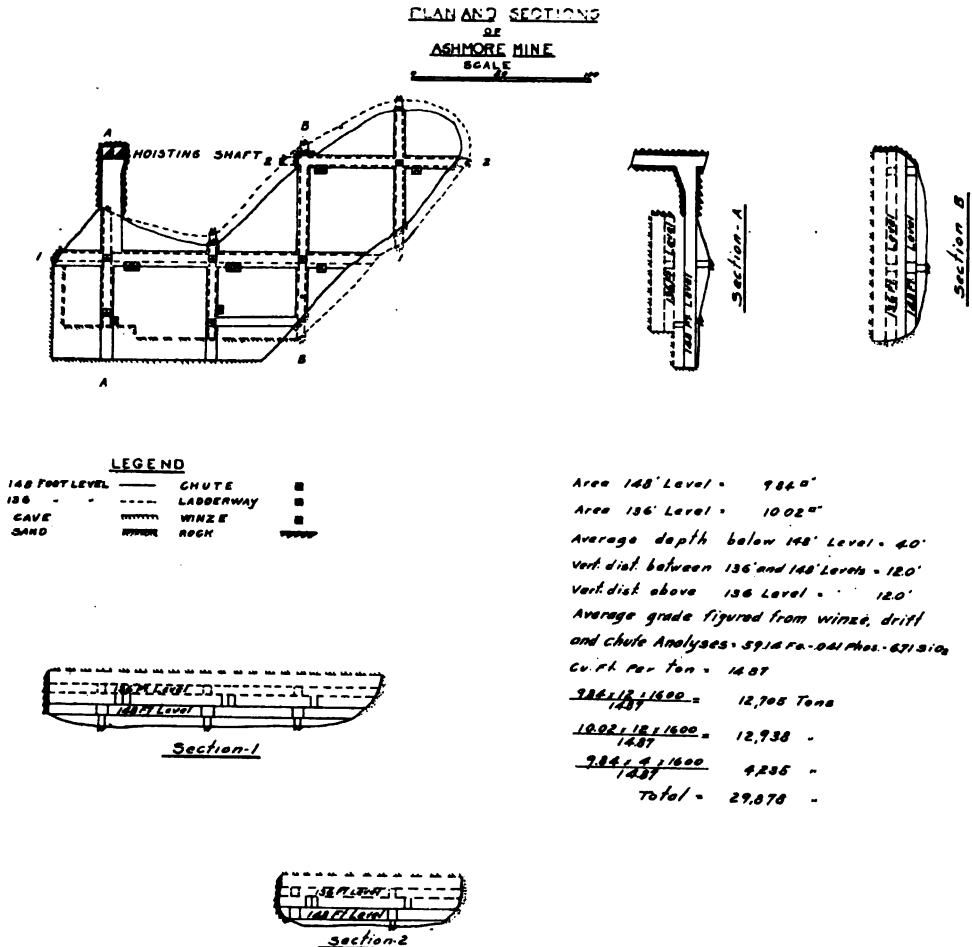


Fig. 4

The number of cubic feet per ton for various grades of ore has been established by experience with every part of the ranges and varies from 13 cubic feet for 62 per cent iron to 17 cubic feet for 49 per cent iron. All analyses are based on dried samples.

The ore is carefully graded into: (a) bessemer, (b) non-bessemer, and in some cases, into (c) ore material.

The typical analyses are as follows:

	Dry Iron Per Cent	Dry Phosphorus Per Cent	Dry Silica Per Cent	Dry Manganese Per Cent
Bessemer .....	61.55	.045	4.60	1.00
Non-bessemer .....	57.20	.099	7.20	1.50
Ore material.....	48.90	.035	24.86	0.18

All ore above 49 per cent, dry, within the deposit is merchantable. The ore material class is made up of the ore lying between 40 per cent and 49 per cent. It may or may not have commercial value, depending upon whether it can be washed or concentrated.

For the final grade of ore, ton units are calculated for iron, phosphorus and silica as shown in the lower part of figure 3, page 128.

Ton units are obtained by multiplying the iron, phosphorus, or silica grade by the corresponding tonnage of that grade.

The ore body illustrated in figures 1 and 2 on pages 126 and 127 is an hypothetical one since drill records and maps of all properties are considered confidential and on that account are not published. The illustration, however, is typical of the average ore body as found on the Mesabi Range.

As shipments are made from each property the number of tons shipped is annually deducted from the total estimated tonnage. The difference represents the ore remaining in the mine.

Where doubtful drill records, irregular, or large rock intrusions render the above described methods unsatisfactory it becomes necessary to make a "pillar estimate" in order to ascertain the tonnage in the mine. This consists in measuring up the ore pillars from underground maps, giving due consideration to "probable ore."

Plan and sections of the Ashmore mine, figure 4, page 129, illustrate such an estimate.

**Estimates Involving Washable Ore—Mesabi Ores**

Estimates covering the ore bodies lying west of the village of Nashwauk—crossing ranges 23, 24, 25, 26 and 27—a distance of 35 miles, involving the consideration of ore bodies containing washable ore and also merchantable ore, are made on similar lines to the Lyndale mine illustrated above. Crude ore is first estimated. It is then reduced into a tonnage of concentrates with an estimated grade established (by experience) for the district. The percentage of iron in the concentrates varies between 56 and 59 per cent, and the phosphorus between .050 and .060 per cent.

**Ore Bodies and Character of Ore**

These bodies contain standard ore and washable ore. The standard ore can be shipped direct, that is, is merchantable. The washable ore material must be treated in some way to make the ore merchantable.

Typical washable ore is composed of alternate layers of fine free sand and high grade ore. The mass is easily broken up in mining, making a mixture of small pieces of ore and very fine sand. The washable bodies are not all typical. The ore lies in certain definite layers and there are all gradations from the typical ore into merchantable ore, very sandy lean washable ore, broken and decomposed taconite. Some of the decomposed taconite is washable and some is not. That which is washable consists of pieces of fairly good ore with fine sand and considerable granular iron. The sand is not as free nor in as definite layers as in the case of the typical washable ore.

In washable bodies the main layers are represented by merchantable ore and typical washable ore, the lower body being more typical. The non-bessemer layers are represented by decomposed taconite (above paint rock) and very sandy, lean, washable ore (below paint rock). The two last mentioned are classed indeterminate material because from the drill record they can not be rated as shipping ore or washable ore. While these general divisions can be made in every western Mesabi body these layers are not always persistent in their typical development. The shipping ore grades into washable ore, the latter into broken and decomposed taconite, and the decomposed taconite (indeterminate layer) into merchantable ore or solid taconite. In general there is a much greater prev-

absence of layers of solid and broken taconite in the western Mesabi ore bodies than in those of the central and eastern part of the range. Layers showing non-bessemer ore above a paint rock layer with non-bessemer ore below it followed by bessemer ore at depth, common in the central and eastern part of the range, are maintained in the western district.

Overlaying every ore body of the western Mesabi wholly or in part is a layer of material five to twenty feet thick, which is better developed here than in any other place on the range. At its contact with the iron formation proper is a coarse conglomerate of iron ore pebbles about a foot thick grading upward through a fine conglomerate into a very fine grained black shale. In places it contains as much as 50 per cent metallic iron but it will not wash. Shells and other organic remains are found in it. It is known as cretaceous shale and conglomerate on account of the presence of fossils belonging to that age. These layers are notably high in phosphorus.

### **Washing**

There are only two washing plants in the western Mesabi district. The first and largest is the five-unit concentrator of the Oliver Iron Mining Company at Trout Lake near Coleraine, and the second is the one-unit plant of the Wisconsin Steel Company on O'Brien Lake near Nashwauk. There is, also, an experimental plant at the La Rue mine.

The following brief description of these plants and their work will be of interest:

#### **Concentrator at Trout Lake**

The plant is situated on the east shore of Trout Lake. The mill building is of heavy steel construction two hundred fifty-five feet long, one hundred sixty-two feet wide and one hundred twenty-four feet high. The structure is enclosed with corrugated iron.

The approach to the mill is an earth fill 4,000 feet long, made up of stripping from the Canisteo and Walker pits. This approach has a maximum height of 125 feet and has width sufficient for four tracks. A steel trestle 650 feet long, connects the approach with the mill. At the opposite end of the mill 300 feet of steel work is in place to provide for increased capacity.

Power and water for the plant are supplied from a power and

pumping station 7,000 feet distant on the shore of Trout Lake. All the machinery in the mill is driven by electricity.

The concentrating machinery is arranged in five units, each unit complete in itself.

The crude ore at present from the Canisteo, Walker, Holman and Hill mines is hauled to the mill over the big fill approach and trestle and dumped into the bins at the top of the mill. Each unit has a separate bin of 500 tons capacity. The ore is sluiced out from the bottom of the bin by an hydraulic jet and is fed by gravity down through the mill. From the ore bin the material passes over a bar screen, thence into a conical revolving trommel with 2-inch plate openings. The oversize drops onto a picking belt which conveys the material to a concentrate bin. Men pick out the pieces of rock and taconite waste as they pass by on the belt.

The material going through the trommel is divided between two log washers, each 25 feet long, one on either side of the trommel. These discharge a product into the concentrate bin. The log washer overflow is passed into two chip screens. The "troughs" from the chip screens go to two settling tanks. Two small log washers called "turbos," 18 feet long, receive the tank settlings and discharge a concentrate directly into the concentrate bin. Four settling tanks receive the overflow from the turbos and the first settling tank. Twenty Overstrom tables arranged in two rows of ten each treat the settlings from the four settling tanks just mentioned.

Eight Frenier spiral sand pumps (four primary and four relay) pump the table concentrates to dewatering tanks from which they discharge directly into the concentrate bins.

Tracks for ore cars run under these bins; each unit has a 90-ton concentrate bin.

The tailings consisting of chip screen discharge, No. 2 and No. 3 settling tank overflow material and table tailings are collected in the basement of the mill and discharged by launder into Trout Lake some 2,000 feet distant. Rock picked off the belt and bar screen is hauled to waste by an electric motor.

The mill is operated during the shipping season on a two 10-hour shift basis. Its average capacity exceeds 200 tons of crude ore per hour per unit, or a total for the six months of about 3,000,000 tons of crude ore.

The total cost of mill and equipment is approximately \$1,500,000.

**Concentrator at O'Brien Lake—Hawkins**

The mill building is a steel structure covered with corrugated iron. It is of ample size to house two units though at present but one unit is installed. This has a capacity of 5,000 tons of crude ore per day.

The ore is taken by train in the usual fifty-ton cars and is dumped into two bins with a total capacity of 250 tons. This ore is drawn by gravity upon a self-feeding eccentrically operated tray from which the material is passed to a Stephenson-Adamson conveying belt. This belt mounted in the usual way is a seven-ply rubber belt, 36 inches wide. It is mounted on pulleys 150 feet between centers.

The ore thus elevated is dropped upon a grizzly at the top of the mill. The grizzly is made of railroad iron spaced eight inches apart. There is no breaker provided.

Water is admitted in the treatment as the ore passes onto an Allis-Chalmers trommel with a two-inch opening. The oversize from this trommel, between 8 inches and 2 inches, drops upon a Stephenson-Adamson picking belt horizontally placed. This belt is 36 inches wide and is five-ply rubber. The waste rock is sorted out on this belt and dropped into a waste chute. The remaining material is considered merchantable ore.

The undersize from the trommel is divided equally between two log washers placed below the trommel. These log washers are 25 feet long and 6 feet wide. There are two logs in each machine. There are 24 sets of paddles on each log. The paddles are placed at 60 degrees inclination. The rock is taken in the log washer about one-third of the distance from the lower end. Concentrates pass up against the action of the stream of flowing water. The tailings from the log washer pass through a turbo on each side. The turbos are 25 feet long and 4 feet wide, and are set at a slope of one inch to the foot. The paddle sets are placed on the turbo log just as they are on the first logs.

The turbo is made up of six sections with a double bottom with one-sixteenth inch perforations in the upper part of the bottom and one-half inch perforations below that. The first four sections of the turbo are arranged to have water at a pressure to suit conditions for classifying. The two lower sections are not piped and are to be used as an ordinary log washer. The concentrates pass

up the turbo against the washing action of the flowing stream of water and the tailings overflow from the lower end.

The distribution of concentrates is estimated at 8 per cent from the picking belt, 75 per cent from the first log washer, and the remainder from the turbos.

The mill is equipped with water supplied from O'Brien Lake, about 2,000 feet away. The mill is also equipped with a steam turbine engine and four Sterling water boilers, having a total of 1,000 H. P. The tailings are carried by launders into the lake.

#### **Experimental Concentrator—La Rue—Nashwauk**

The plant and process may be described as follows: The material from the mine is dumped into a small hopper at one side of the crude ore tracks, from whence it is fed by a mechanical feeder to a 36-inch belt conveyor set at an angle of approximately 21 degrees. The crude ore passes up this conveyor and is discharged into a cylindrical trommel, 8 feet long and 4 feet in diameter, with  $1\frac{1}{4}$  inch round holes. An external water spray is used to clean the lumps. The oversize passes directly to the concentrate shipping bins. The undersize is divided and fed to two cylindrical trommels, 8 feet long, 4 feet in diameter, with  $\frac{3}{8}$ -inch round holes. The oversize from these trommels passes to the concentrate bins.

The undersize from  $\frac{3}{8}$ -inch trommel is fed to a single compartment, 48-inch Woodbury slime classifier jig. This jig produces hutch concentrates and cup concentrates which go to a concentrate dewatering box of the drag classifier type. The slimes, approximately finer than 60 mesh, overflow from this jig into a V-shaped sloughing-off tank. The heavier portion is drawn off as spigot product, and is treated on a Richards pulsator classifier of the launder type. The spigot product from this classifier is considered as a concentrate. The overflow from the classifier is treated on Wilfley tables with special tops. The concentrates from the Wilfley's are laundered to a dewatering box of the drag classifier type, from which they are elevated to the shipping bins.

The undersize of the second  $\frac{3}{8}$ -inch trommel flows to a Wetherby classifier. The heavy material, which settles against the rising current, is elevated to the coarse concentrates dewatering box, thence to the shipping bins.

The overflow from the classifier is treated in exactly the same manner as the overflow from the Woodbury jig.



This plant was originally designed for the purpose of experimentally determining the best method of concentrating the various types of low grade ore of the La Rue mine. The mill is constructed of wood and is of a temporary character. The design has been modified from time to time. The capacity of the plant, however, is found to be large enough to warrant its use on a commercial scale for a limited time.

In general it may be said that it is difficult to give an accurate figure showing the percentage of extraction by washing because of the wide variation of the grades of crude ore. Results seldom run below 50 per cent and seldom exceed 65 per cent. The character of the concentrates produced is very satisfactory and the concentration of sandy ores should become more general.

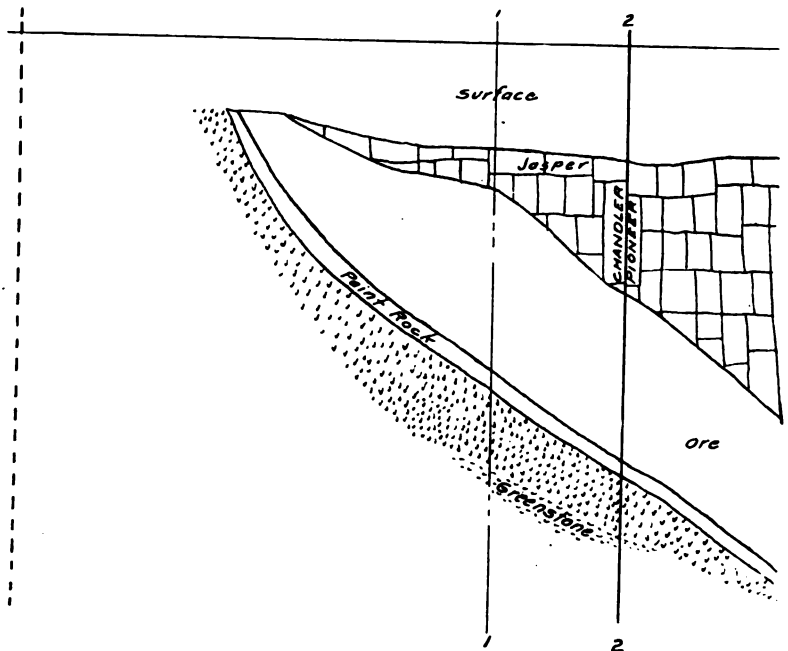
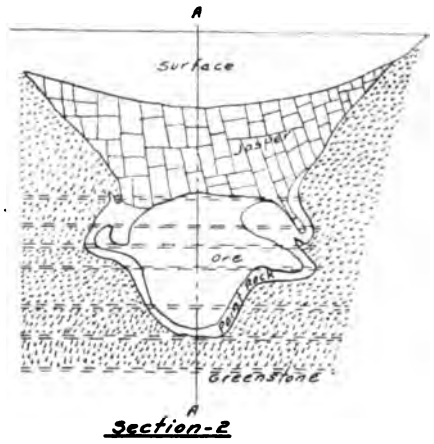
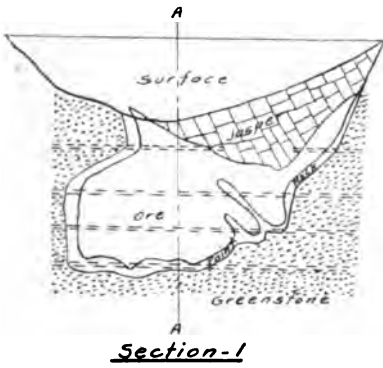
### **Estimates for the Vermilion Range**

Estimates for this range are made by measuring the pillars of ore from underground maps, similar to the pillar estimate just described for the Mesabi Range, making necessary adjustments for heavy dense ore. Reference to figure 5, page 137, will show in general the character of an ore body at Ely.

The Ely district covers about one square mile and comprises six producing mines, four of which are leased and operated by the Oliver Iron Mining Company. The other two are operated by the Chandler Iron Mining Company and B. M. Pattison and associates.

The lenticular body of iron formation spoken of as the "Ely Trough" has a northeast-southwest trend which is parallel to the longitudinal axis of the Vermilion Range. Longitudinally and transversely its structure is synclinal. Transverse sections show that it is characteristically U-shaped. This is especially true of its western portion where the Chandler and Pioneer deposits are located. Here the bottom of the trough has been reached showing that greenstone forms the impervious base rocks.

To the east, in the Zenith, Sibley and Savoy mines the greenstone walls and included iron formation dip at a high angle. Both east and west ends of the trough are canoe shaped, the west end pitching east and the east end pitching west. At the Zenith and about midway in the trough is an anticline, subordinate in character. This anticline separates the Zenith ore deposit into two portions, one upon either limb. It also has separated the trough longitudinally into two great synclines, one between the Pioneer and the Zenith, and the other between the Zenith and Savoy.



**Fig. 5**

The ores of the district lie at or near the bottom of the trough and upon the impervious base of Ely greenstone. At only one point of the trough does the ore reach the surface. This occurs at the west end of the Chandler deposit. As a result of the trough's steep dip to the east the ore body rapidly passes under the capping of jasper. All of the ore bodies of the trough lie beneath a jasper capping. In the upper portions of the trough and near the surface the jasper lies in contact with the greenstone.

Horses of greenstone are present in the ore bodies in a number of cases. These greenstone projections can, in almost every case, be traced into the footwall, showing that their presence in the ore body is due to infolding. This is true for the west end of the trough only. At the east end interbedding seems to explain the presence of greenstone horses in the ore bodies.

### **Estimates for the Cuyuna Range**

A fairly clear notion of such estimating may be obtained by examining Figs. 6 to 13 inclusive, pages 139 to 147 of this report. Figs. 6, 7, 8 and 9 are typical of a North Range ore body, while the other figures apply to the South Range. The method differs quite markedly from that employed on the Mesabi Range. The ore bodies are made up of lenses. The drill holes are usually placed in sections running across these lenses. Where sufficient drilling has been done and where the geological information is complete, no great difficulty lies in tracing out the lenses and finding the volume by cross-sectioning, using the "average end area method." The details can be understood by referring to Figs. 9 and 13.

Doubt in some cases exists as to depth of mineralization. This mineralization is strong along the hanging wall and in many cases along the foot wall, weakening toward the center of the lens. An examination of the sections in a number of cases will show that the depth of mineralization is comparatively shallow and that the bottom of the lens pinches out in a thin stringer on the foot wall and on the hanging wall with a lean center.

For the above reasons the estimates should be conservative, especially in taking depth below that actually demonstrated by drill data. All estimates of merchantable ore are based on 49 per cent (dry) iron and over. Lean ore has been excluded entirely.

Whenever possible the manganiferous iron ore tonnage, whether it is high in phosphorus or not, has been estimated apart from the merchantable iron ore tonnage. Great difficulty has been experienced in separating the two kinds of ore.

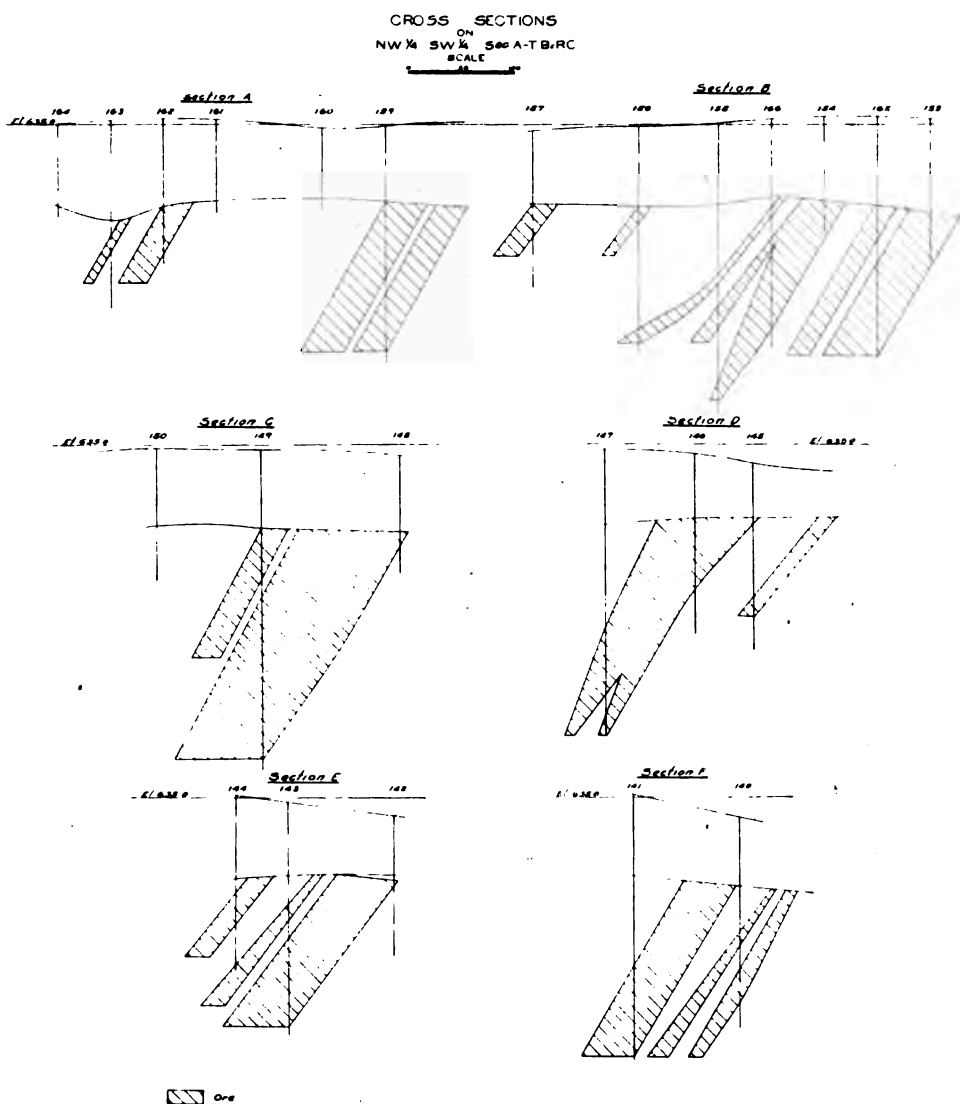
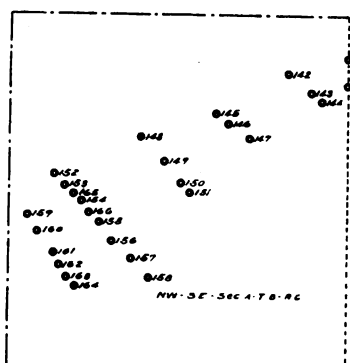


Fig. 6

## EXPLORATION

ON

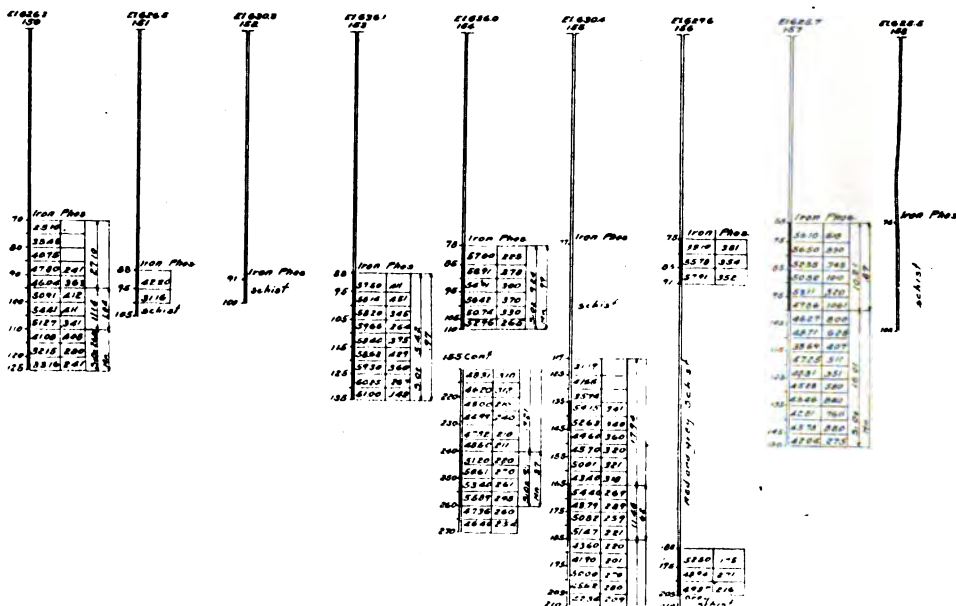
Sec A Town B Range C



Scale of Map - 200' = 1"

Scale of Map - 200' = 1"

DOWLING DIAMOND DRILLING CO

May 1st 1916 *P. E. Jones*

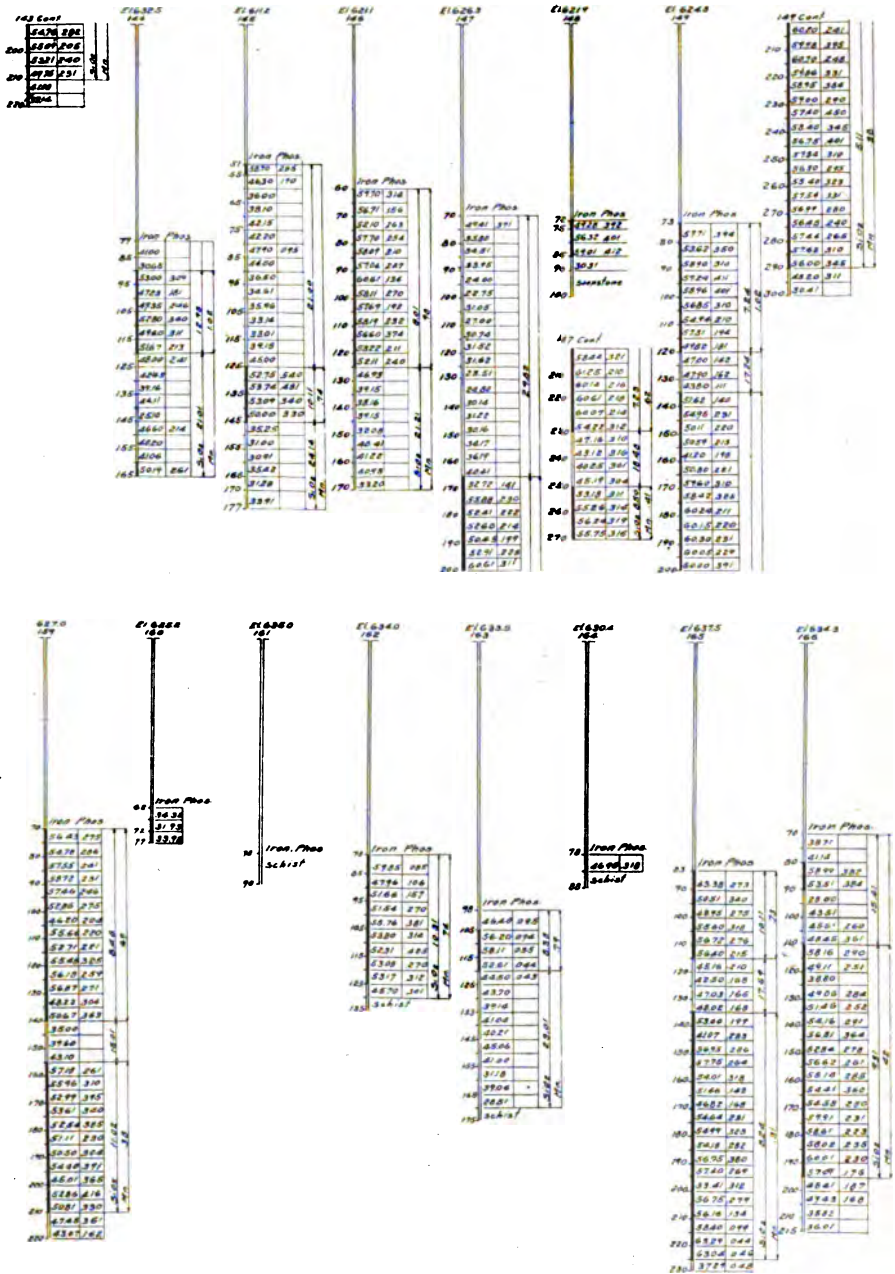
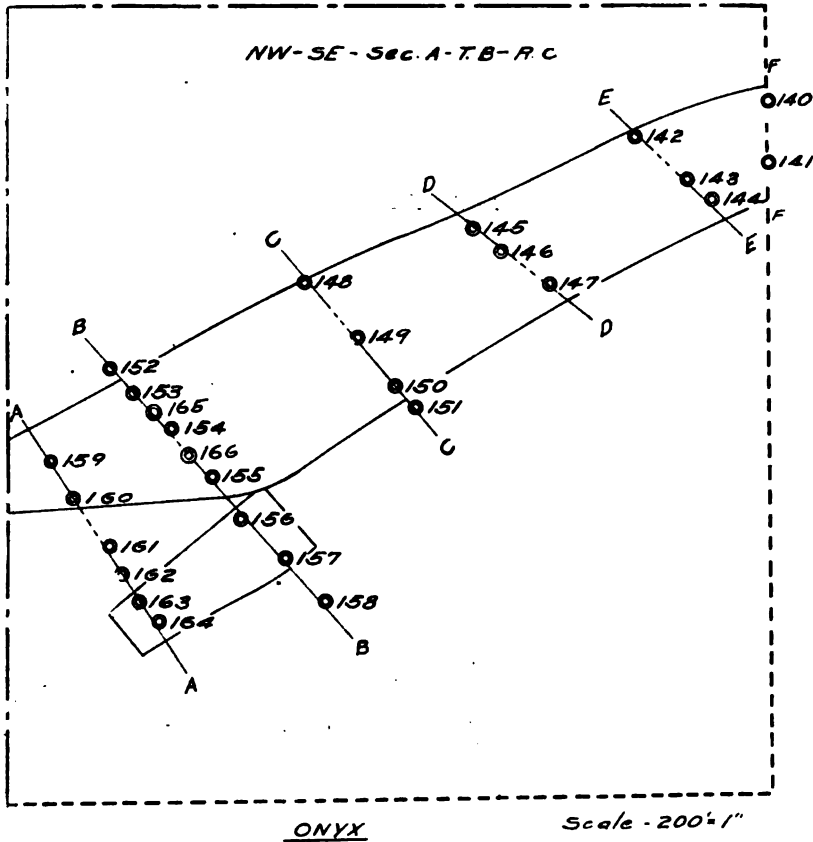


Fig. 7--Continued

**QUORE ESTIMATE**

[illegible]



Section AA	$\frac{104 \times 50 \times 2500}{12} = 130,000$	cu. Ft. - 10,833	Tons
" "	$\frac{389 \times 85 \times 2500}{12} = 826,625$	" "	- 68,885 "
Average "	AA and BB $\frac{85 \times 220 \times 2500}{12} = 467,500$	" "	- 38,958 "
" "	" " " $\frac{5735 \times 200 \times 2500}{12} = 2,867,500$	" "	- 238,958 "
" "	BB $\frac{66 \times 50 \times 2500}{12} = 82,500$	" "	- 6,875 "
" "	BB and CC $\frac{8655 \times 335 \times 2500}{12} = 7,248,562$	" "	- 604,046 "
" "	CC " DD $\frac{7608 \times 290 \times 2500}{12} = 5,513,625$	" "	- 459,469 "
" "	DD " EE $\frac{5245 \times 300 \times 2500}{12} = 3,933,750$	" "	- 327,812 "
" "	EE " FF $\frac{4975 \times 150 \times 2500}{12} = 1,865,625$	" "	- 155,469 "
		$\frac{22,733,687}{12}$	" 1,911,305 "

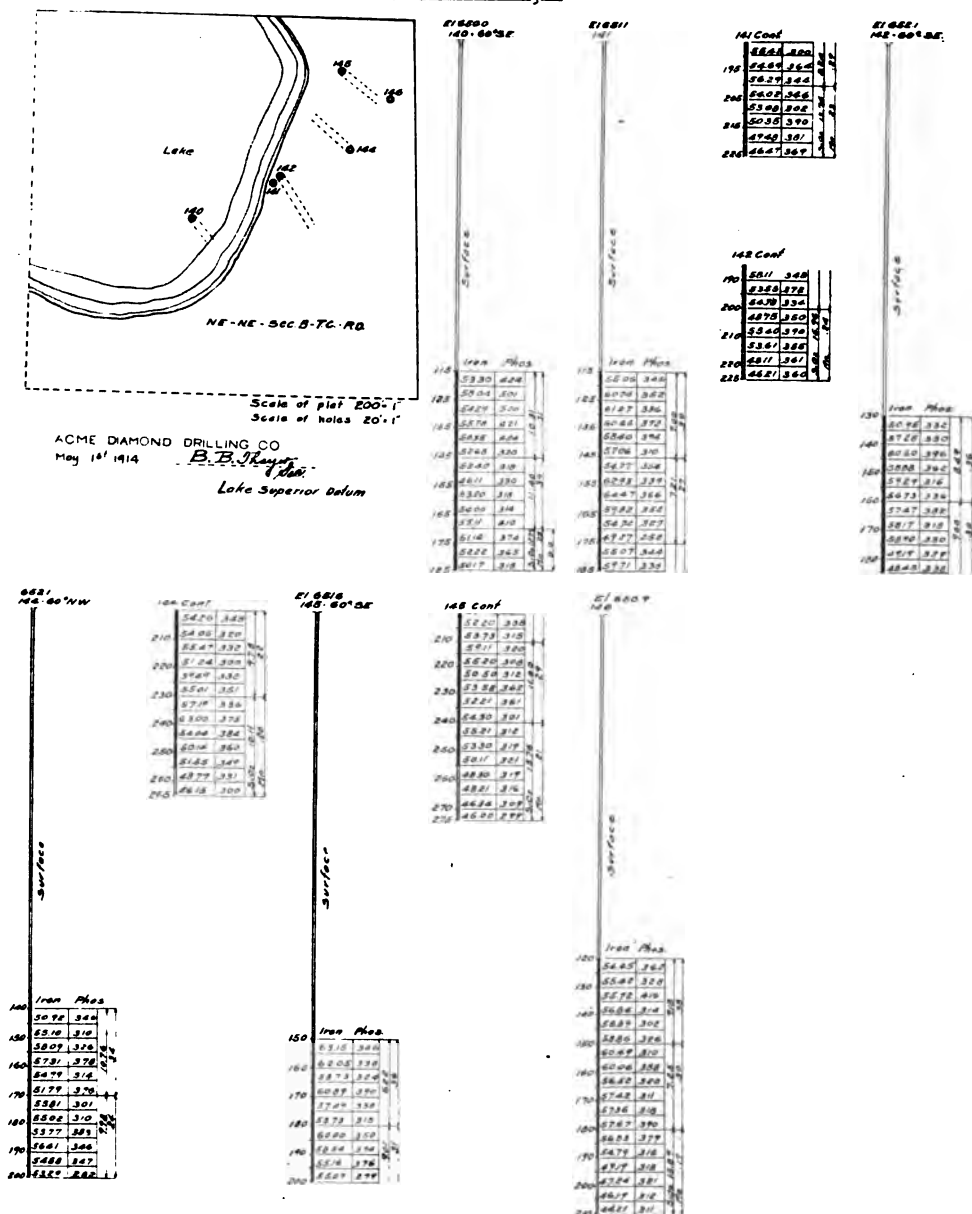
Fig. 9



## EXPLORATION

ON

Sec B Town C Range D



**Fig. 10**

CROSS SECTIONS  
ON  
NE  $\frac{1}{4}$ -NE  $\frac{1}{4}$ -Sec B-T-C-RD  
ALE

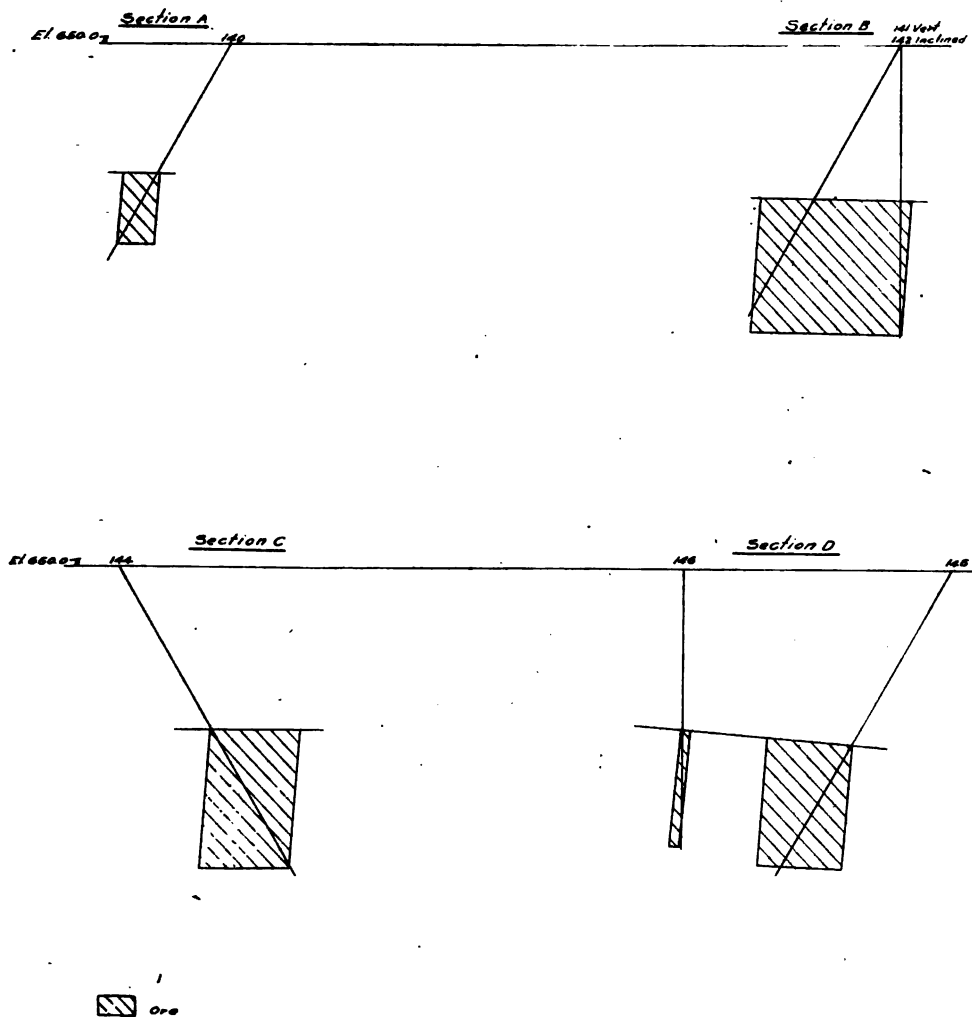
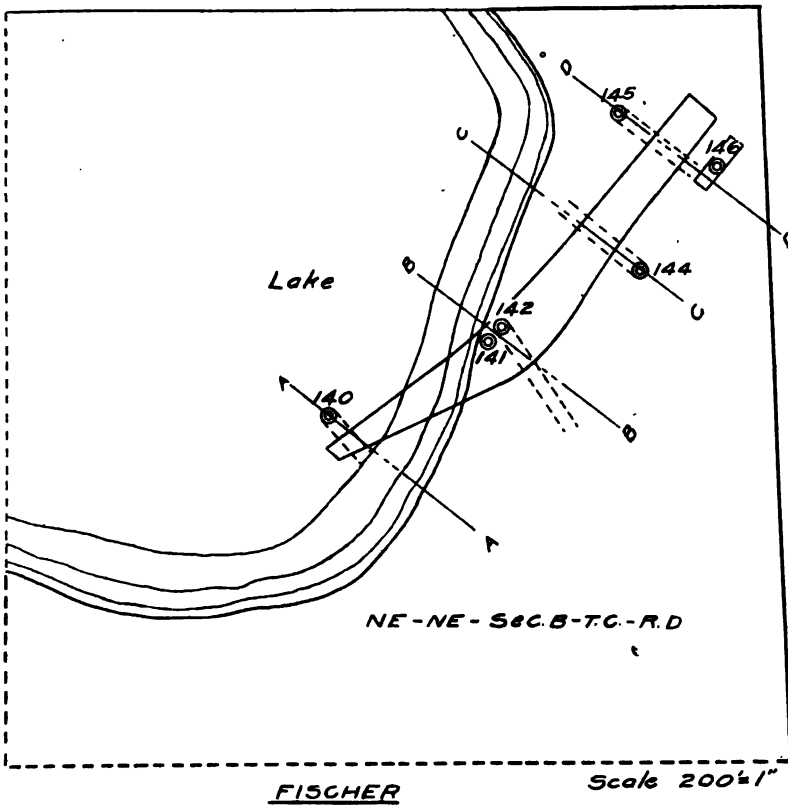


Fig. 11





Section AA	$\frac{60 \times 50 \times 2500}{2} =$	75,000 Cu. Ft. = 6,250 Tons
Average " AA and BB	$\frac{260 \times 320 \times 2500}{2} =$	2,080,000 " -- 173,333 "
" " BB " CC	$\frac{370 \times 240 \times 2500}{2} =$	2,220,000 " -- 185,000 "
" " CC " DD	$\frac{260 \times 200 \times 2500}{2} =$	1,300,000 " -- 108,333 "
" " DD	$\frac{240 \times 100 \times 2500}{2} =$	600,000 " -- 50,000 "
" " DD	$\frac{20 \times 100 \times 2500}{2} =$	50,000 " -- 4,166 "
		6,325,000 " -- 527,082 "

Fig. 13

### **Drying Plant—Brunt Mine**

Another form of plant employing beneficiation principles and one of considerable interest is that of the M. A. Hanna Company at the Brunt mine. The work of this plant in no wise affects the matter of ore estimating. The object of the treatment is to decrease the moisture in the ore so as to make it possible to mix it with certain amounts of undried ore and bring the resulting product to a normal percentage of moisture. The following is a description of plant and process:

The driers consist of four large revolving steel cylinders 55 feet long, and 84 inches and 90 inches in diameter, set on a slight incline with angles or lifters riveted on the inside horizontally. The ore is admitted through a spout at the higher end and as the drier or cylinder revolves the ore is elevated by means of the lifters and falls to the lower side, thus keeping it in constant motion. A furnace is built at the higher or front end of the drier and a draft is caused by means of fans which draw the air through the furnace and drier in a direction opposite to the traveling ore. It takes from 20 to 30 minutes for the ore to pass through the drier.

The ore is discharged into a pan conveyor which in turn discharges it into a bin from which it runs into cars.

The moisture is decreased approximately 10 per cent—that is, from a crude ore carrying 18 to 20 per cent the mill furnishes a product carrying 8 to 10 per cent moisture. To decrease the moisture much below this point causes the ore to become dusty and difficult to handle.

The product of the plant varies between 2,000 and 2,500 tons per day of 24 hours.

### **Drying Plant—Whiteside Mine**

This plant is located at the Whiteside mine near Buhl, and is the property of the Shenango Furnace Company. It is of the gravity type throughout with no belts or conveyors and is composed of four units. Three units were operated during a portion of the past season. These units consist of double tubes laid horizontally. The dimensions of outside tube are 8 feet 8 inches outside diameter, 75 feet long, with a drop of 3 feet 6 inches in the 75 feet. They are motor driven. An induction fan draws the hot air blast from the furnace through the inner tube of the drier, size 3 feet 6 inches diameter, and back through the space between the inside and out-

side tubes into the open air at the upper end of the drier. The discharge is vaporized moisture, including soft coal smoke and some dust. The dried ore drops out of the lower end of the tube into bins above the railroad loading track. The heat is generated by brick furnaces of the Dutch Oven type, built independent of and in line with the tubes, being connected therewith by a brick-lined flue. Each unit is driven by a 150 H. P. motor. The moisture of the ore entering the drier is 16 per cent. The moisture in the dried product is about 8 per cent. The crude or wet ore is placed in bins which have a capacity of 250 tons each and are fed direct into the tubes. The Stephenson-Adamson type of apron feeders is used. The drier tubes are of the gear-drive type. The capacity of the plant is about forty tons per drier per hour.

The tubes revolve about 5.8 R. P. M. and the ore moves around on the periphery of the inner tube. The character of the raw material is such that the revolving motion forms spherical particles as coarse as 8 inches.

## CHAPTER VII

**TAXATION OF MINERAL RIGHTS SEPARATE FROM THE SURFACE**

The taxing of mineral rights, the ownership of which is separated from the ownership of the surface, is a perplexing question.

There is no question as to the legal right to tax mineral rights separately from the surface. They are real estate in the eyes of the law and all interests in real estate should be taxed.

All property should be taxed on a percentage, as provided by law, of its true and full value, and here is where the difficulty arises.

There is no doubt that the mineral right has been reserved in many cases where there is no mineral, and it would be impossible to tax it on any value. If any value were put upon it, it would necessarily be so low that the tax would be nominal and not bring enough money in taxes to pay the additional expense of putting it on the tax books and collecting the tax.

Mineral rights have been reserved in lands so far removed from any known ore bodies that the possibility of ore in them is very remote and the mineral rights practically worthless. In such cases, to ascertain whether there is a possible value to the mineral rights, it would take the opinion of a geologist to determine whether there is any possible chance for minerals and how much that chance is actually worth. This would be an expense to the state which might not be worth while. In some sections where mineral rights have been reserved the geologists have stated no iron ore can possibly exist.

The complaint is frequently made by the owner of the surface that he is paying taxes on both the surface and the mineral right. As a matter of fact in most of these cases, in the opinion of the assessor, there is no value to the mineral rights and no additional value or tax is imposed on the owner of the surface on account of them.

## **All Iron Ore Values Now Taxed**

At present all lands on the iron ranges are taxed with reference to their possible value for iron ore. If any man owns the surface alone on such lands he has a perfect right to have the surface and the mineral rights assessed and taxed separately on demand.

To determine all the lands in the state in which mineral rights have been reserved would be an expensive procedure, and the returns in taxes would probably not equal the expense.

Several counties have, by searching the records, determined all lands in which minerals are reserved and taxed the mineral rights separately. In these cases the cost has been greater than, as it now appears, the returns ever will be.

In any case, where the assessor has taken into consideration the value of the minerals and placed a value thereon, and that value has been added to the surface value and both taxed against the property as a whole, the owner of the surface, or the owner of the mineral rights, has a perfect right to demand of the auditor that the mineral rights and the surface be taxed separately.

This provides a way for the owner of the surface to pay taxes on the surface only and also does the same for the owner of the mineral rights.

## **Present Law Construed by Supreme Court**

In 1905 the legislature passed the following law:

"That whenever any mineral, gas, coal, oil, or other similar interests in real estate are owned separately and apart from and independently of the rights and interests owned in the surface of such real estate, such mineral, gas, coal, oil, or other similar interests may be assessed and taxed separately from such surface rights and interests in said real estate, and may be sold for taxes in the same manner and with the same effect as other interests in real estate are sold for taxes." (See General Statutes, 1913, section 1973.)

In May, 1914, the supreme court in the case of *W. D. Washburn vs. Gregory Company*, 125 Minnesota Reports, 491, held that the provisions of the above statute were and always had been the common law of the land.

Among other things the court said: "Before the statute it was not only proper to tax the mineral interests separately, but was plainly an irregularity to assess to one owner as one property both the surface and the mineral rights, when they were owned separately."



In this Washburn case the taxes were assessed in the ordinary and usual way, against the government description thereof, although the minerals had been reserved in the deed conveying the surface some years before. The land went to tax sale, and the purchaser at tax sale claimed the minerals as well as the surface. The court held he was not entitled to the mineral rights because they were not assessed separately.

The opinion had prevailed with the tax commission that a tax levied against the land covered everything above or below the surface, and it would seem to be better that it should be so because the auditor seldom knows when the mineral rights have been reserved; and to determine all the cases in which they have been reserved would entail a considerable expense to each county.

### **Suggested Changes in the Law**

In order to have an assessment for taxation purposes cover the mineral rights, as well as the surface, it will be necessary for the legislature to change the present law, both statutory and common, and provide that an assessment on any land by its ordinary description shall be deemed to cover all mineral reservations.

While the act of the legislature providing for a separate assessment of mineral rights was intended to be a benefit it was in a way an injury, because it practically allowed the owners of the mineral rights to escape taxation unless the auditor knew of the mineral right being separated by deed and taxed it separately.

If the legislature should deem it wise to change the law as above indicated it should also make a provision that in case the owner of the surface or the owner of the mineral rights asked to have them separately assessed his request should be complied with.

Should the law be changed as above indicated it would seem that every interest would be taken care of. The state would be protected in that a purchaser at tax sale would bid more knowing he was getting both surface and minerals, whereas under the present construction of the law he may be getting only the surface.

The owner of the surface and the owner of the minerals would be protected in that either one could have the assessment divided and the proper proportion placed on the mineral rights and the proper amount on the surface, if either one wished to pay separate taxes. Such a law, if passed, would also save the state and counties a great deal of extra expense and time which is now necessary

if the law as it stands today is carried out in full force and every reservation of a mineral right is hunted up and taxed separately from the surface.

The laws of some of the other states provide that a tax on the land by its surface description covers the mineral rights, and in fact all reservations, unless the owner thereof asks for a separate assessment.

The tax commission considers the above the better policy.

## CHAPTER VIII

**THE COST OF GOVERNMENT**

In the last few years the attention and interest of the general public has been aroused as never before over the question of public finance and administration. Serious complaint is heard on every side because of growing tax burdens and an insistent demand is being made for a halt in our mounting tax rates.

Increasing tax burdens, made necessary by growing expenditures, are not only a source of irritation but a serious handicap to many commercial and industrial enterprises. Enlarged expenditures require enlarged revenues, the major part of which must come from direct taxes on business or property. However much the spread of indirect taxation may overcome some of the difficulties in the financing of the state government, the local needs must be met, and probably for the best of reasons should be met, in large part at least, by direct taxes on property.

The seriousness of growing tax burdens is not a little intensified by the fact that a large number of electors, perhaps a majority of them, pay little or no direct taxes and consequently give but little attention to public expenditures. Indirectly they probably contribute a fair share to the expenses of government in customs and internal revenue duties and other indirect taxes which are paid in the form of enhanced prices. But payments made in this way are not brought home to the people in the same vital way that they would be if made in the form of direct taxes. For this reason a large class of voters complacently regard the growing public demands as of no personal moment to them under the mistaken impression that such increased expenditures are borne entirely by business or property. If all taxes were direct taxes it is safe to say that a closer watch would be kept on public expenditures.

The fact that there has been a decided growth in state and local expenditures in recent years is too patent to need elaboration, but the occasion for or character of the increases is not so evident to the average taxpayer. It is the aim of this chapter to briefly outline some of the reasons why tax burdens are growing increasingly heavy, not for the purpose of justifying them, but in order that those interested in a study of the question may be put in possession of all available information having a bearing on the subject, and in the further hope that the data and other information presented may

be of assistance in bringing about such administrative reforms as may be necessary to obtain the highest efficiency in government at a minimum cost to the taxpayers of the state.

The growth of public expenditures—federal, state and local—has probably been greater during the past ten years than in any similar period in our history, save possibly that of federal expenditures during the Civil War period. While growth in population during the period would necessarily be followed by increased expenditures, the percentage of increase in population has been much less than the percentage of increase in expenditures. The same is probably true of wealth. While absolute figures are not available, students of finance are quite generally agreed that the percentage of growth in the wealth of the country during the past ten years has been less rapid than the percentage of growth in public expenditures.

### **Some of the Causes for Growing Expenditures**

While there is a wide diversity of opinion as to some of the causes for our rapidly growing expenditures, it is generally agreed that the expansion of governmental functions in recent years is responsible for a considerable part of such increase. That such functions have been continually expanding is an historical fact. There has been an ever increasing tendency in late years to transfer the cost of many activities of a semi-public character from the single individual to the collective individual—government. Not only has this tendency been noticeable in individual activities, but equally so in many of the activities of the smaller units of government. Many functions that were originally performed in whole or in part by the smaller political units of the state have been transferred to the state government. This in some measure accounts for the increasing cost of state government. Every expansion of governmental functions means increased public expenditures and increased public expenditures mean increased taxes.

Another cause assigned for growing public expenditures is that not only do people demand more things of government, but they demand better things than formerly—better public service, better educational facilities, better public buildings, better health and sanitation regulations, better streets, better roads, and better everything that governments are expected to do, just as the individual demands and enjoys better things than he did a quarter of a century

ago. The state is but an aggregation of individuals and in the final analysis the individual desires and wishes of a majority of its people will be reflected in its government and its institutions. A state, so far as its government is concerned, is what its citizens make it.

### **Defects in Administrative System**

That there are some fundamental defects in our administrative system is probably true. That such defects not only add unnecessarily to the public burdens but hamper efficient administration is also probably true. In most state governments, as in city governments, there are overlapping departments whose work could be coordinated and consolidated at a considerable saving in overhead charges, while other departments, originally organized for useful purposes, may not now be necessary because of changing social or economic conditions. But these are minor defects that in most cases can be easily cured by legislative action. While such changes would undoubtedly effect some saving in overhead charges, their greatest value would probably be found in more efficient administration rather than in any substantial decrease in cost of government.

It should be borne in mind that the administrative side of government represents but a small part of the total cost of government. It is the act rather than the supervision of the act that makes expense. While the strictest economy consistent with efficient administration should be required of all executive officers and departments in order that the cost of supervision may be reduced to a minimum, just as long as people demand more things and better things of government, just so long will expenses continue to grow. As already stated, greater efficiency at a lessened cost may be brought about by a reform in our administrative machinery, but any substantial reduction in tax rates must come from reduced appropriations for public purposes—state and local—and a halt in the expanding functions of government.

### **The Growth and Expansion of Governmental Functions in Minnesota**

There has been a noticeable trend in recent years toward governmental regulation of many activities that were formerly regarded as being exclusively matters of private concern. As was pointed out in our report of two years ago, originally the principal function of government was the protection of life and property—at first against

outside foes, and later, against domestic violence or fraud. The first expenditures were consequently for military purposes, and later for courts and other agencies of law enforcement. Gradually, however, the functions of government expanded until today they are interpreted to include the conservation of natural resources, the supervision and regulation of transportation rates, of trusts, of labor conditions, and of numerous commercial and industrial activities. At a comparatively late period governments began to undertake public works, sanitation, education, and various other matters intended to promote the physical or intellectual efficiency and well-being of the community. Still more recently there has been a further expansion of functions toward government ownership and operation of many industries once supposed to belong exclusively in the domain of private enterprise.

While the expansion of governmental functions in Minnesota has perhaps been less marked than in some other states, nevertheless we have developed and expanded such functions, if not annually at least biennially, since the state constitution was first adopted, until today our administrative system presents but little semblance to the system of even twenty years ago.

Although the constitutional officers, that is, the officers authorized by the state constitution, remain practically the same as when the constitution was first adopted, there has been a continual growth in administrative officers, boards, and commissions. This is not at all surprising. In the early days when agriculture was our chief industry the administrative machinery was naturally simple and inexpensive. But with the advent of corporations, and with the rapid growth of the state in commercial and industrial activities, followed by a still more rapid increase in wealth, it became necessary to expand our administrative system. In order to meet the changing social and economic conditions resulting from our growth in wealth and population and from expanding functions of government, new boards and commissions were created from time to time as necessity arose, until today our administrative system is largely one of boards and commissions.

The following historical outline of our administrative system, showing when the various state offices, boards, and commissions were created, and the original and present compensation, is interesting as showing the growth and development of our administrative machinery.

TABLE

TABLE SHOWING GROWTH OF

Officers and boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1868	1869	1870	1872	1873	1874	1875
<b>I. EXECUTIVE AND FINANCIAL</b>										
<b>Governor:</b> Chief Executive..... {Appointment of Notaries Public	1857 Const. art. V §1, ¶4	e								
Private secretary.....	1858 G. L. c. 87.....	a								
Clerks, etc.....										
<b>Lieutenant Governor</b> .....	1857 Const. art. V §1..	e								
<b>Secretary of State</b> ..... {Recording officer, licens- ing corporations, super- vision of state elections, printing, statistics, auto- mobile licenses	1857 Const. art. V §1..	e								
Assistant secretary.....	1858 G. L. c. 57.....	ly.a		a						
[Commissioner of Statistics, ex-officio].....	1870 G. L. c. 25.....					x				
Clerks, etc.....										
Superintendent of Printing (see State Printing Com.)										
<b>State Auditor</b> ..... {Auditing dept., super- vision of taxes to 1907, supervision of banks to 1878, land department	1857 Const. art. V §1..	e								
Deputy [Chief clerk with powers of deputy to 1887]	1858 G. L. c. 65.....	a								
Clerks, etc.....									1	
Land Department— Commissioner—auditor ex-officio.....	1862 G. L. c. 62.....		x 1							
Clerks, etc.....										
<b>State Treasurer</b> ..... {Sealer of weights and measures	1857 Const. art. V §1..	e								
Deputy.....			a							
Clerks, etc.....										
<b>Attorney General</b> ..... {Purely legal functions, inheritance tax depart- ment since 1905	1857 Const. art. V §1..	e								
Assistants.....	1889 G. L. c. 272.....									
Clerks, etc.....										
<b>Public Examiner</b> .....	1878 G. L. c. 83.....									
[Ex-officio Superintendent of Banks to 1909].....	1887 G. L. c. 183.....									
Deputy.....	1887 G. L. c. 218.....									
Assistants, examiners, clerks, etc.....										
[Commissioners of Public Print'g]/Auditor, sec'y of state, State Printing Commission {state treasurer.	1866 G. L. c. 13.....		3 x							
[Superintendent of Printing—Secretary of State to 1893]	1874 G. L. c. 7.....								3 x	
State Printer [State Printing Expert]	1867 G. L. c. 101.....		x							
	1893 G. L. c. 75.....									

⊕ End of the first State Legislature.

⊖ The lists of employees of the various departments given in the Legislative Blue Books from year to year were used in making up this table. There seems to have been no uniform practice in compiling the lists. In some cases they name the officers and employees for the year the legislature met, and even include departments created by that legislature; in other cases they apply to the preceding period. The years given at the head of the column are those of the respective Blue Books.

## No. 1

## STATE GOVERNMENT IN MINNESOTA

Heavy lines indicate no change.

e—elected; a—appointed; x—ex-officio.

1877	1878	1881	1883	1885	1887	1889	1891	1893	1895	1897	1899	1901	1903	1905	1907	1909	1911	1913	1915	Length of term in years	Salary or Other Compensation	
																					When Office Created	1914
																			e	2	① \$2,500	\$7,000
																			a			
1							3	2	3					4						4		
																			e	2	\$6 per diem	(2 yrs.) 4,000
																			e	2	① \$1,500	\$4,500
																			a			
1			2				1	2	3		4	3	4			6	7			7		
																			e	4	\$1,000	\$4,600
																			a			
		2				4		3	4				5		6			8	8			
		2						3		6	5			7		8			x		300	.....
																			e	2	\$1,000	\$4,500
																			a			
				1					2	3	4	3	5		6		7	8	8			
																			e	2	\$1,000	\$4,800
		1				1					2	1				2	3	5	5 a			
							2											2	5			
		a																	a			
							x															
		1				a					5	6	8	10	12	16	11	13	16			
																			3 x			
									a										a	3	(Sec'y) \$300 (a) \$2,100	\$2,400

① Reduced to \$1,500 in 1860.

② Reduced to \$1,200 in 1860.

③ See Superintendent of Banks.

Population: 1857, 150,037; 1865, 250,099; 1870, 439,706; 1880, 780,773; 1890, 1,301,826; 1900, 1,751,394; 1910, 2,075,708.



TABLE

TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1868	1869	1870	1872	1873	1874	1875
[State Board of Equalization].....	{ 1866 Rev. c. 11 §83..... 1877 G. L. c. 6 §13..... 1907 G. L. c. 408..... 1907 G. L. c. 408.....		5 x							
<b>Minnesota Tax Commission</b> .....										
Secretary.....										
Clerks, etc.....										
<b>Department of Public Property:</b>										
Custodian.....	1858 G. L. c. 56.....	a								
All others.....				1				3		
[Capitol Commission (New Capitol)].....	1893 G. L. c. 1.....									
Custodian.....										
All others.....										
<b>Voting Machine Commission</b> .....	1905 G. L. c. 267 §3.....									
<b>Ex-Officio Boards:</b>										
State Board of Investment.....	{ Funds from sale of state lands, trust funds, school (Gov., Aud., Treas.) funds loaned in state.		3 x							
State Board of Investment of School and University Funds.....	{ 1866 Rev. c. 38 §51..... Const. A. Nov. 2, 1886. 1895 G. L. c. 163..... 1913 G. L. c. 515..... 1873 G. L. c. 34..... 1901 G. L. c. 140..... 1881 Ex. Ses. c. 71..... 1895 G. L. c. 163..... 1913 G. L. c. 383..... 1901 G. L. c. 140.....									
Board of Audit[ors of State Treasury].....								3 x		
[Board of Sinking Fund Commissioners (Gov., Aud., Treas.)]										
Board of Timber Commissioners.....										
(Gov., Aud., Treas.; since 1913, Atty. Gen. and Forester)										
State Board of Deposit.....										
(Treas., Sec'y, Aud., Atty. Gen., Pub. Ex.)										
<b>II. PROTECTION OF LIFE AND PROPERTY</b>										
<b>Militia</b> (Governor, Commander-in-chief).....	Const. art. V §4.....	x								
Minnesota National Guard.....										
Naval Militia.....										
<b>Adjutant General</b> .....	1862 Ex. Ses. c. 4.....		a							
Assistants, etc.....			1							
<b>Chief State Inspector of Oils</b> .....	1876 G. L. c. 90.....									
Clerks.....										
[Inspectors of Boilers]										
<b>Board of Inspectors of Steam Vessels and Steam Boilers</b> .....	{ 1881 G. L. c. 111..... 1889 G. L. c. 253.....									
<b>State Fire Marshal</b> .....	1905 G. L. c. 331.....									
[Local fire wardens under supervision of state forester]	1903 G. L. c. 363.....									
[Deputy Forest Commissioner, Chief Fire Warden]	1911.....									
Assistants.....										
Clerks.....										
<b>Board of Automobile Examiners</b> .....										

⊕End of first State Legislature.

⊖See Note ⊖ on first page of this table.

ⓧFees for appointed members.

## 161

## STATE GOVERNMENT IN MINNESOTA

Heavy lines indicate no change.  
e—elected; a—appointed; x—ex-officio.

																				Length of term in years	Salary or Other Compensation	
1877	1878	1881	1883	1885	1887	1889	1891	1893	1895	1897	1899	1901	1903	1905	1907	1909	1911	1913	1915		When Office Created	1914
{ 3 x 12 a }				{ 3 x 13 a    3 x 16 a }						{ 3 x 18 a }						{ 3 x 19 a 3 a 8		3 a 9 8		6	\$5 per diem \$1,500	\$4,500
4		6		7		{ 1 x 7 a }		9		11		10		11		15 a 29		56 60 71 a 67			\$600	\$2,500
																{ 1 x 2 a }		{ 1 x 2 a }			①	①
3 x								5 x										3 x 5 x 3 x				
								3 x				5 x						5 x 5 x				
																		x				
		2						3		2		3				5		a 5		6	② \$300	\$2,400
a				1														a 4		2	Fees & fines	\$2,400
3 a						5 a				7 a				51				30 a		2	Fees	Fees
																a		a		2	\$2,500	\$3,000
																1		7 7 3				
																		3 a 3 a				

③In time of peace.

**Population:** 1857, 150,037; 1865, 250,099; 1870, 439,706; 1880, 780,773; 1890, 1,301,826; 1900, 1,751,394; 1910, 2,075,703.

TABLE No.

TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties, are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1868	1869	1870	1872	1873	1874	1875
<b>III. PUBLIC WELFARE</b>										
<b>I. EDUCATION</b>										
[Superintendent of Common Schools].....	1851 R. S. (Ter.) art. 4 c. 4	a	x ⊕	a						
Superintendent of Education.....										
Assistant.....						1				
Clerks, etc.....										
Rural School Commissioner.....	1913 G. L. c. 550									
State Teachers' Employment Bureau.....										
Director.....										
Commissioner of School Buildings.....										
High School Inspectors (See High School Board).										
<b>University of Minnesota</b>										
Board of Regents.....	1851 R. S. (Ter.) c. 28	12 a ⊕			{ 2 x 7 a }			{ 3 x 7 a }		
President.....										
[State Agricultural College.....]	{ Consolidated with uni- versity in 1868 }									
Board of Education of.....	1858 G. L. c. 21.									
	1858 G. L. c. 21.	12 a	{ 3 x 4 a }							
<b>State Normal Schools</b> .....	(1860 Winona opened 1868 Mankato opened 1869 St. Cloud opened 1888 Moorhead opened 1902 Duluth opened)									
Board of Directors.....		{ 1 x 6 a ⊕ }	1 x 6 a							{ 1 x 6 a }
<b>High School Board</b> .....	1878 G. L. c. 92.									
Inspectors.....	1881 G. L. c. 144.									
Secretary—Supt. of Public Instruction.....	1905 R. L. §1390									
[Minn. State Inst. for the Educ. of the Deaf and Dumb] [Institution for the Deaf and Dumb, and the Blind].....	1858 G. L. c. 71 1866 Rev. c. 35 §17									
[Minnesota Institute for Defectives (Deaf, Blind and Feeble Minded)].....	1887 G. L. c. 205									
<b>The Minnesota Schools for the Deaf and Blind</b> <b>Board of Directors</b> .....		6 a	{ 2 x 5 a }							
*Financial administration by Board of Control.										
[State Historical Society] <b>Minnesota Historical Society</b> .....	1849 Ter. L. c. 44.									
(First pecuniary aid from State, 1864.) Council.....										
<b>Farmers' Institutes</b> .....	1887 G. L. c. 261									
Board of Administration (ex-officio).....	1903 G. L. c. 221									
Superintendent.....										

⊕ End of first State Legislature.

⊖ See Note ⊖ on first page of this table.

⊙ Secretary of State, ex-officio, Superintendent of Public Instruction from 1862 to 1867.

⊕ By legislature.

⊕ Also 1 Life.



TABLE No.  
TABLE SHOWING GROWTH OF

Heavy lines indicate no change.  
e—elected; a—appointed; x—ex-officio.

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1869	1870	1872	1873	1874	1875	1877
<b>III. PUBLIC WELFARE—Continued</b>										
<b>1. EDUCATION—Continued—</b>										
State Public Library Commission.....	1899 G. L. c. 353 .....									
Secretary.....										
State Art Society.....	1903 G. L. c. 119 .....									
Governing Board.....										
<b>2. CHARITABLE AND CORRECTIONAL INSTITUTIONS</b>										
State Prison.....	1853 Ter. L. p. 10 .....									
[Inspectors].....	1858 G. L. c. 34 .....	3 a								
[Board of Managers]*.....	1889 G. L. c. 254 .....									
Hospitals and Asylums for Insane [Board of Trustees of the Hospitals and Asylums]*										
Hospitals for Insane.....	{ 1866 St. Peter opened } { 1879 Rochester opened } { 1880 Fergus Falls opened }									
[Board of Trustees].....	1866 G. L. c. VI §5 .....		7 a							
[Lunacy Commission].....	1879 G. L. c. 31 .....									
Asylums for Insane.....	{ 1900 Hastings opened; } { 1900 Anoka opened. }									
[House of Refuge]†.....	1866 G. L. c. 7 .....									
Minnesota State Reform School.....	1870 G. L. c. 7 .....									
Minnesota Training School for Boys and Girls.....	1895 G. L. c. 153 .....									
[Board of Managers]*.....			16 a						7 a	
State Industrial School for Boys—Red Wing.....	1907 G. L. c. 282 .....									
Minnesota Home School for Girls—Sauk Centre.....	1907 G. L. c. 282 .....									
Board of Women Visitors for Girls' School.....	1907 G. L. c. 282 .....									
[Soldiers' Orphan Home] to 1879 c. 84.....	1865 G. L. c. 3 .....									
Trustees.....			7 a							
Minnesota Reformatory.....	1887 G. L. c. 208 .....									
[Board of Managers]*.....										
School for the Feeble Minded and Colony for Epileptics* [Included with Minn. Institute for Defectives, 1881 (cc. 145, 146) to 1901—see "Education"]	1881 G. L. cc. 145, 146 .....									

⊕ End of first State Legislature.

⊖ See Note ⊖ on first page of this table.

\*Now under administration of Board of Control.

†See note † on page 136.

‡By c. 15 Laws 1868, name changed to Minnesota State Reform School, but until 1870 was not a state institution.

**1—Continued**

## STATE GOVERNMENT IN MINNESOTA

Officers and Boards in heavy type are those in existence at the present time.

Superseded Boards and Officers, and supplanted or transferred duties are in brackets [ ].

1875	1879	1881	1883	1885	1887	1889	1891	1893	1895	1897	1899	1901	1903	1905	1907	1909	1911	1913	1915	Length of term in years	Salary or Other Compensation	
																				When Office Created	1914	
												{ 3 x 2 a }	—	—	—	—	—	—	{ 3 x 2 a }	6	None	None
															a	—	—	—	a		\$1,800	
															{ 2 x 7 a }	—	—	—	{ 2 x 7 a }	4	None	None
							5 a	—	—	—	—	—	*						*	{ \$2 per diem \$5 per diem ① }		
							9 a	5 a	—	—	—	—	*						*	{ None at first then \$5 per diem ①. \$100 each \$100 year }		
	3 a	—	—	—	—	—	—	—	—	—	—	—	*						*			
							6 a	—	—	5 a	—	—	*						*			
																5 a	—	—	5 a	1	None	None
1 x 7 a }	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
						6 a	—	—	—	—	—	—	*						*		None	
													*						*			
																			*			

① Not to exceed 100 days.

**Population:** 1857, 150,037; 1865, 250,099; 1870, 439,706; 1880, 780,773; 1890, 1,301,826; 1900, 1,751,394; 1910, 2,075,708

TABLE SHOWING GROWTH OF

Heavy lines indicate no change.  
e—elected; a—appointed; x—ex-officio.

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1869	1870	1872	1873	1874	1875	1877
<b>III. PUBLIC WELFARE—Continued</b>										
<b>2. CHARITABLE AND CORRECTIONAL INSTITUTIONS Continued—</b>										
Minnesota Soldiers' Home .....	1887 G. L. c. 148									
Board of Trustees .....										
Secretary .....										
Treasurer State Treasurer ex-officio .....										
State Public School** .....	1885 G. L. c. 146									
[Board of Control] Board of Managers .....										
State Sanatorium for Consumptives* .....	1903 G. L. c. 316									
Advisory Commission .....	1903 G. L. c. 316									
State Hospital for Indigent, Crippled and Deformed Children* .....	1907 G. L. c. 81									
Hospital (Farm) for Inebriates*† .....	1907 G. L. c. 288									
Morris Home for Indians .....	1911 G. L. c. 159									
[Board of Fuel Commissioners (Governor, Aud., Treas.)* (To furnish fuel for state institutions)] .....	1883 G. L. c. 118			200						
[State Board of Corrections and Charities] .....	1883 G. L. c. 127									
(Superseded by Board of Control)										
Secretary .....										
Board of Control of State Institutions .....	1901 G. L. c. 122									
Secretary .....										
Agents, clerks, etc. ....										
Board of Visitors of State Institutions .....	1907 G. L. c. 441									
Board of Pardons .....	1897 G. L. c. 23									
(Governor, Chief Justice, Attorney General.)										
(Pardons previously granted by Governor) .....	(Const. art. V §4. 1858 G. L. c. 87.)									
Board of Pardon .....	1911 G. L. c. 298									
<b>3. PUBLIC HEALTH AND GENERAL WELFARE—</b>										
State Board of Health (3rd in U. S.) .....	1872 G. L. c. 15									
[State Board of Health and Vital Statistics] .....	1913 G. L. c. 579					7				
(Had to do with both men and animals until 1903).										
Secretary member .....						a				
Assistants, clerks, etc. ....										
Laboratory assistants .....										

⊕End of first State Legislature.

⊖See Note ⊖ on first page of this table.

\*Now under administration of Board of Control.

\*\*Now under financial administration of Board of Control.

†The Rochester State Asylum with its associated farm was originally designed as an asylum for inebriates (Laws 1873, 1874 and 1875), and a tax was levied upon liquor dealers to pay for its establishment and maintenance. When these laws were repealed in 1878, provision was made for admittance to the hospital of inebriates as well as the insane.

No 1—Continued

## STATE GOVERNMENT IN MINNESOTA

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties are in brackets [ ].

1878	1879	1881	1883	1885	1887	1889	1891	1893	1895	1897	1899	1901	1903	1905	1907	1909	1911	1913	1915	Length of term in years	Salary or Other Compensation		
																					When Office Created	1914	
						7 a													7 a	6	None Set by Bd.	None \$1,800	
						3 a													**	3 a	6	None	None
												5 a							*	5 a	5	None	None
																			.				
																			.				
			3 x										.						.				
		{ 1 x 6 a a }																			None \$1,200		
											3 a a 1		12	16	15	18			3 a a 21	6	\$3,500(ea.)	(ea.) \$4,500	
														6 a					6 a	6	None	None	
										3 x									3 x				
																			{ 2 x 1 a }	{ 2 x 1 a }	6	\$15 per diem	\$15 per diem
									9										9 a	3	None	None	
																			a	24	\$200	\$4,500	
																①	18	21	20†	20†			

①Record incomplete until 1911.

†Some, part time.

Population: 1857, 150,037; 1865, 250,099; 1870, 439,706; 1880, 780,773; 1890, 1,301,826; 1900, 1,751,394; 1910, 2,075,708



TABLE No.

TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties, are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1869	1871	1872	1873	1874	1875	1877
<b>III. PUBLIC WELFARE—Continued</b>										
<b>3. PUBLIC HEALTH AND GENERAL WELFARE—Continued</b>										
[State Dairy Commissioner].....	1885 G. L. c. 149.....									
<b>State Dairy and Food Commissioner</b> .....	1903 G. L. c. 155.....									
Assistants and inspectors.....										
Clerks, etc.....										
Board of Exam. of Insp. (D. & F. Comr., Dean Agr.) (Coll., Atty. Gen.).....	1905 G. L. c. 300.....									
<b>State Live Stock Sanitary Board</b> .....	1903 G. L. c. 352.....									
Secretary.....										
Clerks, etc.....										
[Minnesota Society for Prevention of Cruelty].....	Org. 1869, Oct. 21.....									
<b>State Bureau of Child and Animal Protection</b> .....	1905 G. L. c. 274.....									
Board of Directors. (Governor, Supt. Public Instruction, Atty. Gen.).....										
<b>Hotel Inspector</b> .....	1905 G. L. c. 343.....									
Deputy and clerks.....										
<b>State Tuberculosis Commission</b> .....	1903 G. L. c. 316.....									
<b>Examining Boards for Various Professions and Occupations Affecting Health and Welfare</b>										
State Board of Pharmacy.....	1885 G. L. c. 147.....									
Secretary.....										
State Board of Dental Examiners.....	1885 G. L. c. 199.....									
State Board of Medical Examiners.....	1887 G. L. c. 9.....									
State Board of Examiners in Law.....	1891 G. L. c. 36.....									
Secretary.....										
Board of Examiners in Optometry.....	1901 G. L. c. 289.....									
State Board of Osteopathic Examiners and Registration.....	1903 G. L. c. 369.....									
Board of Examiners of Nurses.....	1907 G. L. c. 153.....									
Embalmers licensed by Board of Health.....	1905 G. L. c. 101.....									
State Board of Medical Veterinary Examiners.....	1893 G. L. c. 31.....									
<b>IV. COMMERCIAL AND INDUSTRIAL</b>										
<b>Surveyors General of Logs and Lumber</b> .....	1858 G. L. c. 80.....	4 a								
[Railroad Commissioner].....	1871 G. L. c. 22.....				1 a				1 c	
<b>Railroad and Warehouse Commission</b> .....	1875 G. L. c. 103.....									
	1874 G. L. c. 26 [rep.].....							3 a		
	1887 G. L. c. 10.....									
	1885 G. L. c. 144 §16.....									
Secretary.....										
Clerks, etc.....										
<b>Grain Inspection and Weighing Department</b> .....										
(Divided into seven districts)										
Chief inspector.....	1885 G. L. c. 144.....									
Inspectors and clerks.....										
Boards of Appeals at Minneapolis and Duluth.....										
[Grain Inspection Boards]										
<b>Weights and Measures Department—</b>										
Commissioner.....	1911 G. L. c. 156.....									
Clerks.....										

⊕End of first State Legislature.

⊖See Note ⊖ on first page of this table.

1—Continued

## STATE GOVERNMENT IN MINNESOTA

Heavy lines indicate no change.  
e—elected; a—appointed; x—ex-officio.

1878	1879	1881	1883	1885	1887	1889	1891	1893	1895	1897	1899	1901	1903	1905	1907	1909	1911	1913	1915	Length of term in years	Salary or Other Compensation		
																					When Office Created	1914	
				a										a					a	2	\$1,200	\$3,000	
				a 1		3	9				11		12 1	a 14 4	22 x	25 5	23	24 7	26 7 x				
														5 a a					5 a a	5	None Set by Bd.	None \$3,000	
															3 x				3 x				
															a				a 2	2	\$1,200	\$1,800	
																		5 a	5 a		None	None	
				5 a							a								5 a	5	Paid from \$5 per diem	fees & fines \$5 per diem Set by Bd.	
					5 a 9 a														6 a	3			
							7 a						9		5	7			9 a	3		\$500	
												5 a							7 a	3	\$10 per diem	\$10 per diem	
													5 a						5 a	3	\$5 per diem	\$5 per diem	
													5 a						5 a	5	\$5 per diem	\$5 per diem	
															x		5 a		5 a	5	\$5 per diem	\$5 per diem	
									5 a										x 5 a	5	\$5 per diem	\$5 per diem	
				3					5				4								Fees	Fee	
				3 a								3 e								3 e	6	(ca. \$3,000)	(ca.) \$4,500
				a															a 18				
				a															a 9				
																			a 2				

①Record incomplete.

Population: 1857, 150,037 1865 250,039; 1870, 439,703; 1880, 783,773; 1890, 1,301,928; 1900, 751,394; 1910, 2,075,707

TABLE No.  
TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties, are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1869	1871	1872	1873	1874	1875	1877
<b>IV. COMMERCIAL AND INDUSTRIAL—Continued</b>										
<b>Insurance Commissioner</b> .....	1872 G. L. c. 1.....					a				
Deputy.....										
Examiners, clerks, etc.....									a	
<b>Dairy and Food Commission (See under III-3.)</b> .....										
<b>Superintendent of Banks</b> .....	1909 G. L. c. 201.....									
Deputy.....										
Examiners and assistants.....										
Clerks, etc.....										
[Commissioner of Labor Statistics].....	1887 G. L. c. 115.....									
[Bureau of Labor].....										
<b>Department of Labor and Industries</b> .....	1913 G. L. c. 518.....									
Commissioner of Labor.....										
Bureau of Statistics.....										
Bureau of Factory Inspectors.....										
Bureau of Women and Children.....										
Bureau of State Free Employment.....										
Assistants, deputies, etc.....										
Clerks.....										
<b>Minimum Wage Commission</b> .....	1913 G. L. c. 547.....									
<b>Secretary</b> .....										
[Minnesota Employees Compensation Commission].....	1909 G. L. c. 286.....									
<b>Employment Bureaus—</b>										
State Teachers' Employment Bureau—see Education	1913 G. L. c. 523.....									
Bureau of State Free Employment—see above.....	1913 G. L. c. 518.....									
(Division for Deaf).....	1913 G. L. c. 238.....									
Field Employment Agency for the Blind.....	1913 G. L. c. 488.....									
(Under School for the Blind).										
<b>State Board of Arbitration</b> .....	1895 G. L. c. 170.....									
<b>Examining Boards—</b>										
State Board of Examiners of Barbers.....	1897 G. L. c. 186.....									
[State Board of Comm'rs of Practical Plumbing].....	1897 G. L. c. 319.....									
Horsehoers Board of Examiners.....	1897 G. L. c. 128.....									
Board of Electricity.....	1899 G. L. c. 312.....									
State Board of Accountancy.....	1909 G. L. c. 439.....									
Private Detectives—by Governor.....	1907 G. L. c. 457.....									
Collection Agencies—Bond w. Secretary of State.....	1913 G. L. c. 532.....									
<b>V. DEVELOPMENT OF STATE AND CONSERVATION OF RESOURCES</b>										
[Commissioner of Statistics—to 1865].....	1860 G. L. c. 13.....									
(Object, to advertise state)										
[Board of Immigration]..... Governor, Secretary, 1 ap.										
[Commissioner of Immigration—Secretary ex-officio.....	1867 G. L. c. 28.....									
Minn. State Board of Immigration [Governor, Auditor, Secre- tary and two others.]	1878 G. L. c. 90.....									
Secretary].....	1878 G. L. c. 90.....									
<b>Commissioner of Immigration</b> .....	1907 G. L. c. 267.....									
Assistants, clerks, etc.....										

⊕ End of first State Legislature.

⊖ See Note ⊖ on first page of this table.

## 171

## STATE GOVERNMENT IN MINNESOTA

e—elected; a—appointed; x—ex-officio.

①\$4,500 after 1914.

**Population:** 1857, 150,037; 1865, 250,099; 1870, 439,706; 1880, 780,773; 1890, 1,301,826; 1900, 1,751,394; 1910, 2,075,708

TABLE No.

TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties, are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊕	1869	1871	1872	1874	1875	1876	1877
<b>V. DEVELOPMENT OF STATE AND CONSERVATION OF RESOURCES—Continued</b>										
<b>State Agricultural Society</b> {⊕In existence State Fair Incorporated [Board of Managers]..... Governing Board.....	1858 1868 1887 G. L. c. 181. 1903 G. L. c. 126.									
[Commissioners of Fisheries]..... [Board of Game and Fish Commissioners].....	1874 G. L. c. 109. 1891 G. L. c. 9.						3 a			
<b>State Game and Fish Commission</b> ..... Executive Agent—member..... Clerks, etc..... Fish Hatcheries Superintendents.....	1905 G. L. c. 344. 1875 G. L. c. 152.							a		
[Appropriation, Forestry purposes, to State Agr. Society].... State Forestry Association (first in U. S.) organized..... [State Forester, Auditor, ex-officio]..... Deputy Auditor, Acting Forest Commissioner and Chief Fire Warden..... <b>State Forestry Board</b> .....	1867 G. L. c. 32. 1876, January 12 1895 G. L. c. 196. 1895 G. L. c. 196 1899 G. L. c. 214.									
<b>State Forester</b> ..... Assistants, clerks, etc..... Rangers..... Secretary.....	1911 G. L. c. 115.									
<b>State Drainage Commission</b> (Gov, Aud, Sec of State)..... Chief Engineer..... Assistants, clerks, etc.....	1905 R. L. §2646. 1907 G. L. c. 470.									
<b>State Highway Commission</b> ..... Secretary and Engineer..... Engineers, clerks, etc..... District engineers.....	1905 G. L. c. 163.									
<b>Reclamation Board</b> .....	1911 G. L. c. 367.									
[State Inspectors of Flax and Hemp Spinning Fibres & Tows]										
<b>Inspector of Nurseries</b> —State Entomologist..... State Inspector of Apiaries..... Stallion Registration Board.....	1903 G. L. c. 237. 1907 G. L. c. 160. 1907 G. L. c. 436.									
<b>Commissioner of Parks</b> .....										

⊕End of first State Legislature.

⊕See Note ⊕ on first page of this table.

⊕The State Agricultural Society is a department of State government and its managers are public officials (93 Minn. 125, 100 N. W. 722; 95-353, 104 N. W. 534).



TABLE No.  
TABLE SHOWING GROWTH OF

Officers and Boards in heavy type are those in existence at the present time.  
Superseded Boards and Officers, and supplanted or transferred duties, are in brackets [ ].

OFFICER OR BOARD	When and How Office Created	1858 ⊕	1867 ⊖	1868	1869	1871	1872	1873	1875	1876
<b>V. DEVELOPMENT OF STATE AND CONSERVATION OF RESOURCES—Continued</b>										
<b>Societies Aided by State:</b>										
State Agricultural Society⊕ (see above)	1867 G. L. c. 21		apr.							
County Fairs (County Agricultural Societies)										
State Forestry Association									apr.	
State Horticultural Society, (Exp. Fruit Station)										
State Dairymen's Association	1878 Organized									
Field Crops Breeders' Association										
Live Stock Breeders' Association										
Sheep and Wool Growers' Association										
State Cannery's Association										
Minnesota Beekeepers' Association										
<b>LEGISLATURE</b>										
Senate	1857 Const. art IV	37 <sup>e</sup>	22				41			
House of Representatives	1857 Const. art IV	80 <sup>e</sup>	47				106			
*Reduced in 1861 to 21 senators and 42 representatives.										
<b>JUDICIARY</b>										
<b>Supreme Court</b>	1857 Const. art VI §2									
Chief Justice	1857 Const. art. VI §2	e								
Associate Justices	1857 Const. art. VI §2	2 e								
Commissioners										
Clerk	1857 Const. art. VI §2	e								
Assistants										
Reporter	1857 Const. art. VI	a								
Assistants										
Stenographers, etc										
<b>District Courts</b>	1857 Const. art. VI §4	3	7							
Judges		3 e	7			9		10	11	12
[Courts of Common Pleas—Judges]			1					2		3
<b>State Library</b>	{ Organized 1851, defined by Statute, 1878, c. 88. }									
Librarian	{ 1851 Ter. L. 1 1857 Const. art. V §4 }	a								
Assistants										

⊕ End of first State Legislature.

⊖ See Note ⊖ on first page of this table.

① The State Agricultural Society is a department of state government and its managers are public officials (93 Minn. 125, 100 N. W. 722; 95 Minn. 353, 104 N. W. 534).

② Two years.





The administrative officers, boards and commissions have been grouped in the foregoing table, according to their predominant duties, as follows:

- I. Purely executive and financial
- II. Protection of life and property
- III. Public welfare, comprising
  1. Education
  2. Charitable and correctional institutions
  3. Public health and general welfare
- IV. Supervision of commerce and industry
- V. Development of the state and conservation of resources

### **Tendency Toward Expansion of Functions in 1858**

Even at the very beginning of the state's history, when the constitution itself provided that the executive department should consist of a governor, lieutenant governor, secretary of state, auditor, treasurer and attorney general, the tendency toward expansion of governmental functions may be noted.

At the close of the first state legislature in August, 1858, four state educational boards were in existence: the board of regents of the university, the board of education of the state agricultural college, the state normal board of instruction and the board of directors of the state institution for the education of the deaf and dumb. A state superintendent of public instruction was presupposed in certain statutes relating to education. Although the Minnesota historical society, organized for educational purposes, did not receive the sanction of state aid until 1864, it had been in existence since 1849—being thus the oldest institution in the state.

The idea of charitable and correctional state institutions was confined to the state prison, which was to be "maintained for the security and reformation of convicts in this state." The prison was under the direction and government of three inspectors.

That public health was at that time considered a matter for state cognizance is shown by the statutes defining offenses against the public health, and while there was no central supervision, local boards of health had been created under territorial laws and were still in existence.

"An act to regulate the traffic in logs and lumber," passed August 9, 1858, provided for four surveyors general of logs and lumber "for the purpose of surveying and regulating the survey or measurement of logs, timber and lumber within the state."

These various boards added little to the cost of state adminis-

tration measured by direct taxes. The state prison inspectors received a \$2 per diem; the surveyors general were paid only their fees; while the members of the educational boards were allowed no compensation whatever.

Governmental action tending primarily to the protection of life and property was still along military lines, the governor being commander-in-chief of the militia.

No state board was charged with the publicity and development of the state, but the agricultural society, which has proved such an active factor in the state's growth and which afterward became by legislative enactment a state institution, was already at work. A year or two later a temporary commissioner of statistics was provided for who was to collect "all useful facts which he might be able to gather, bearing upon the material and social interests of the state, and tending to spread abroad a correct knowledge of its resources and progress." In lieu of any salary he was guaranteed the copyright of his periodical publications.

#### **Development Between 1858 and 1872 Chiefly Along Charitable and Correctional Lines**

There were few changes in the machinery of administration up to 1872. At the beginning of the war the adjutant general's department was found necessary. In connection with the executive departments a number of ex-officio boards came into existence, those of a permanent character being the state printing commission, the state board of investment and the state board of equalization of taxes, which later became appointive in part of its membership. The state auditor at this time had general supervision of the raising of public revenues and also of the business of banking. Few clerks were employed in any of the offices.

The educational system remained about the same. From 1862 to 1867 the secretary of state ex-officio was superintendent of public instruction. A salaried officer was then appointed who was made a member of all of the educational boards and by 1870 an assistant was given him. In 1868 the state agricultural college and the university were merged into one institution under the board of regents and the following year the first president assumed his duties. Three normal schools were established under the normal board. The education of the blind was undertaken in connection with that of the deaf and dumb.

The only marked expansion of function during this period was along charitable and correctional lines. The state took upon itself

the education and support of children orphaned by the war, the custody and treatment of the insane, and assumed the work begun by the St. Paul "house of refuge" for the guardianship and reformation of intractable boys and girls.

### **New Departments of Government in 1872**

State regulation of commercial activities, up to this time confined to banking corporations and the lumber industry, was now extended to railroads and insurance. A railroad commissioner, to be appointed by the governor, with powers, duties and salary commensurate with those of other state officers, was provided for in 1871, followed by a similar commissioner of insurance in 1872. The latter year saw the beginning of a central board of health and vital statistics, composed of seven physicians, which was to keep in touch with the local boards of health, the hospitals, asylums and public institutions throughout the state, and "take cognizance of the interests of health and life among the citizens generally." Its duties were manifold and set forth in detail. The members of the board received no compensation, with the exception of one chosen as secretary, who was paid \$200 yearly. As in the case of other unpaid boards, traveling and other expenses actually necessary within a certain limit were allowed by the state.

### **Various Offices up to 1883 for the Protection of Life, Property and Public Funds**

During the next ten years the concern of the state in matters of public safety was manifested by the creation of departments for the inspection of illuminating oils and of steam boilers, the expenses of the departments being a charge against the inspected property in the shape of fees.

Closer checks upon public expenditures were provided. A new financial office, that of public examiner, was added in 1878 for the supervision of the accounts of all state and county offices and institutions and also of financial corporations. There was also created an ex-officio board of auditors of the state treasury.

The state high school board began its work in 1878, three unpaid commissioners of fisheries were appointed in 1874 to "promote the useful cultivation and growth of fish within the state," and a state board of immigration, composed chiefly of state officers, was

in existence the greater part of this period. A gradual increase in the clerical force of most of the state officers may be noted.

### **Changes Between 1883 and 1895**

Between 1883 and 1895 the chief expansion of state activities was again in the care of its dependent and defective members. Three new institutions were added: the Minnesota reformatory for corrigible offenders against the state, the state public school for dependent and neglected children, and the Minnesota soldiers' home which was also to receive federal aid. Each of these institutions was under the control of an unpaid board, but the soldiers' home board was empowered to employ a secretary and set his salary. The state board of corrections and charities, with a salaried secretary, was created in 1883 "to investigate the whole system of public charities and correctional institutions of the state, examine into the condition and management thereof," compare the institutions with those of other states, and make reports and suggestions to the legislature.

New supervision over commerce and industry took form during these years in the creation of a bureau of labor and the appointment of a state dairy commissioner. The present dairy and food commission which grew out of the latter office is so potent an agency of public welfare that it has been included in that group.

For the protection of the public as well as for the advancement of the various professions, boards were created for the examination and registration of physicians, druggists, dentists, lawyers and veterinarians. The expenses and compensation of the members were paid out of the fees required.

### **Expansion During the Last Twenty Years**

In the last twenty years there has been increasing expansion and complexity in the administration of every line of state activity, except one: the board of control, consisting of three salaried members, in 1901 superseded in whole six unpaid charitable and correctional boards, relieved another of its financial supervision, and in the beginning had financial control of the state university, normal schools, schools for the deaf and blind and the state public school. The university and normal schools have since been removed from its jurisdiction except as to new buildings, insurance and fuel. Even here, where the machinery of administration has been simplified

the number of institutions under the board of control has increased, to say nothing of their enormous growth in size and efficiency. The state sanatorium for consumptives was established in 1903 with an advisory commission of five, the state hospital for indigent crippled and deformed children and the hospital farm for inebriates in 1907, while two new asylums for the insane have been opened, and detention hospitals and separate buildings for the dangerously insane inaugurated. A separate training school for girls has been provided, with a board of women visitors in addition to the general board of visitors of state institutions which was created in 1907. The board of parole, as well as the ex-officio board of pardons, has been in existence less than twenty years.

In every department of state government a steady increase in detail work has called for a corresponding increase in special assistants and clerical help (an idea of the amount of such work in one department alone may be gained by referring to page 229 of this report; see also page 196 following); new departments have been created to take up work formerly performed in some other office, or to carry out some newly conceived function of government. Supervision of financial corporations, for instance, formerly a part of the work of the public examiner, is now in the hands of the banking department, while the central administration of the taxing system, formerly one of the duties of the state auditor, has been imposed upon the tax commission along with the work of the state board of equalization and a number of functions which were not within the province of either.

Along the lines of public health and general welfare there have been created during this last period the state live stock sanitary board, whose work was formerly done by the state board of health, the office of hotel inspector, the state tuberculosis commission and the state bureau of child and animal protection, while supervision of occupations and professions affecting public health is shown in the shape of nine examining boards.

In state regulation of commercial activities, the department of banking has been referred to above. To go back a little, in less than thirty years the department of labor has grown from a mere statistical bureau to a full-fledged department of labor and industries, charged with the enforcement of laws, the collection of social and industrial statistics, the welfare of women and children in industry, and the working out of problems affecting not only the employed but the employer. Employment bureaus have been started, the state board of arbitration and conciliation created "to provide

for the settlement of differences between employers and employees," while a temporary employes' compensation commission and a minimum wage commission have been at work. The operations of the railroad and warehouse commission have increased enormously in scope and importance. In 1911 a separate department of weights and measures was added under a commissioner appointed by the railroad commission. State examining boards now exist for a number of occupations, while other occupations are under the control of one or another of the state departments to a greater or less degree.

A commissioner of immigration devotes his entire time to advertising the state; state drainage, state roads, the reclamation of state lands, the conservation and cultivation of forests, the development of the parks of the state, are each under definite boards and commissions created within the last twenty years. The jurisdiction of the game and fish commission has been enlarged. Inspectors of industries related to agriculture have been appointed, the state agricultural society is a state institution and is granted a very substantial yearly appropriation, while state aid is given to a number of societies whose chief purpose is in line with the development of the state and the conservation of its resources.

Farmers' institutes, the state art society and the state public library commission have been added to the educational machinery of the state, while the already existing institutions have not only had tremendous growth in place, but by extension methods are practically reaching every corner of the state.

The following table gives a skeleton outline of the administrative officers, boards and commissions of the state at its beginning, twenty years ago, and at the present time:

	1858	1894	1914
<b>I. Executive and financial</b>			
Constitutional officers .....	6	6	6
Appointed officers .....	..	3	3
Paid commissions .....	..	..	1
Ex-officio boards .....	..	5*	6*
*One only in part.			
<b>II. Protection of life and property</b>			
Ex-officio officer .....	1	1	1
Paid officers .....	..	1	2
Examining and inspecting boards.....	..	..	2
<b>III. Public welfare</b>			
<b>1. Education</b>			
Officers .....	..	2	2
Unpaid boards and commissions.....	4	4	5
Ex-officio boards .....	..	1	1
Societies .....	1	1	2

	1858	1894	1814
<b>2. Charitable and correctional</b>			
Institutions .....	1	8	15
Paid supervising board.....	..	..	1
Unpaid supervising or visiting boards.....	1	7	6
Examining boards paid a per diem.....	..	2	..
Ex-officio boards .....	..	1	1
<b>3. Public health and general welfare</b>			
Paid officers .....	..	1	3
Unpaid boards and commissions.....	..	1	3
Ex-officio boards .....	..	..	1
Examining boards paid a per diem.....	..	5	9
<b>IV. Commercial and industrial</b>			
Paid officers .....	..	3	4
Paid commission .....	..	..	1
Unpaid commission .....	..	..	1
Examining and inspecting boards paid a per diem .....	1	1	6
<b>V. Development of state and conservation of resources</b>			
Officers .....	..	1	5
Unpaid boards and commissions.....	..	2	6
Societies aided by state.....	..	4	10
Ex-officio boards in whole or in part.....	..	..	2
Inspecting boards .....	..	..	3

In looking over the above table and the more detailed one a few pages back, one can hardly fail to be impressed by the vast amount of the constructive work of administration that has been and still is being done by various boards whose members receive no pay. In some cases one member of the board is authorized to act as executive agent, receive a salary and employ clerical help; in other cases the board may hire a secretary and other assistants; while in others, no such arrangement is provided for. The members as a rule are allowed their traveling and other expenses actually necessary up to a certain limit, but for their time and services the state is put to no expense.

### **Growth of the Legislative and Judicial Departments**

The organization of the legislative and judicial departments is fully and clearly set forth in the state constitution and there has been little change since the state was admitted, except in numbers.

The constitution made a temporary apportionment of 37 senators and 80 representatives. These numbers were reduced in 1861 to 21 and 42 respectively. In 1871 the apportionment called for 41 senators and 106 representatives. Since that time there has been no great change, the tendency being to keep down rather than to increase the representation. The 1915 legislature is composed of 67 senators and 130 representatives.

All of the expenses of the supreme court and the salaries of the judges and referees of district courts (except additional compensation allowed in the three large counties) are paid out of the state treasury. The 1913 session of the legislature passed a law providing for the payment by the state of the traveling expenses of district judges but failed to make any appropriation to carry out its provisions. The constitution provides that the supreme court "shall consist of one chief justice and two associate justices, but the number of the associate justices may be increased to a number not exceeding four, by the legislature by a two-thirds vote, when it shall be deemed necessary." In 1881 this clause was taken advantage of and the number of associate justices increased to four. In 1913 a bill was passed proposing a constitutional amendment increasing the number of associate justices to six. The amendment was lost, but by a law of the same session the court is augmented by two supreme court commissioners whose powers are practically the same as those of an associate justice, who are to serve for the same length of time, or until the constitution is amended, and who receive the same pay. In 1858 there were 3 judicial districts in the state with one judge for each. By 1867 the number of both districts and judges had increased to 7. By 1876, while the number of districts remained the same, there were 12 district judges and also 3 judges in the courts of common pleas in Hennepin and Ramsey counties, which were abolished a year or two later. By 1878 there were 12 districts and 13 judges, by 1887, 13 and 20, and by 1889, 16 and 24 respectively. In 1899 two new districts were added and the number of judges increased to 35. In 1909 there were 19 districts and 37 judges and by 1914 the number of judges has been increased to 42.

### **Cost of Government**

In 1910, and again in 1912, an investigation of the cost of all branches of government—federal, state, and local—was made by the tax commission and a summary of its findings included in its biennial reports for those years. The cost of township, village, city, county, state and federal administration, as well as the cost of the various activities of each unit of government was set forth under appropriate headings in considerable detail. This year, however, because of lack of time our investigation has been confined to the cost of state administration and state activities, and incidentally to a comparative analysis of the amount and purpose of general tax



levies for several years past for state and local purposes. The tables, together with the analyses of and deductions drawn from the tables, are presented as a matter of information and not in a spirit of criticism or approval of growing expenditures. What functions shall be performed by government and how much shall be spent in the performance of these functions are questions that must be determined by the people themselves.

### **Cost of Government Not Measured by Receipts or Payments**

In any study of the cost of government it should be borne in mind that neither receipts nor payments can be accepted as an accurate measure of such cost. It would be just as reasonable for an individual to regard all receipts as income and all payments as expenditures as it is to measure the cost of government by either receipts or payments. Frequently of late statements have appeared in the public prints comparing the present cost of government with some prior year that were highly misleading because such comparisons were based on receipts or payments without regard to the nature or source of the receipts or character of the payments.

Receipts may include income from invested trust funds such as the school fund, or from state activities such as the twine plant at the state prison, or they may include the sale of state lands or timber, or royalties on mineral, or other income of a trust nature not available for defraying the cost of government and therefore cannot be included in the measure of such cost. Neither can payments be accepted as the measure of governmental cost. Frequently they represent investments in lands or buildings, or the loaning of trust funds, or the purchase of raw material for the state's manufacturing activities such as fibre and other raw material for the manufacture of binding twine and farm machinery at the state prison, the cost of which is more than offset by receipts from sales. Then again payments to many state institutions are in part offset by fees or other receipts that reduce the cost of maintenance as indicated by payments. In the final analysis, eliminating investments, net payments are probably the fairest and most accurate measure of the cost of government that can be used.

### **Receipts and Payments**

Tables Nos. 2 and 3 show the total receipts of the state from all sources, and the total payments for all purposes for the years 1896,

1902, 1908 and 1914. Receipts and payments are classified according to source and purpose respectively and the total of each class shown separately. While the classification is somewhat arbitrary, nevertheless it shows in a general way the comparative increase in receipts by sources as well as the cause or purpose of increased expenditures for each of the years covered in the tables. The tables are compiled from the reports of the state auditor for the years indicated.

There is no particular significance in the years selected for a compilation and comparison of receipts and payments. It was felt that such a compilation and comparison covering three or four periods six years apart would fairly illustrate the source of growing receipts as well as the growing cost of state government and state activities in recent years. The present year, in which both receipts and payments were the largest in the history of the state, was selected as a starting point; then three other periods, six, twelve and eighteen years previous to the present, were used as a comparison in order to show the growth in revenues and in governmental expenses in the past eighteen years.

#### **State Treasury Receipts from All Sources for the Years 1896, 1902, 1908 and 1914**

Table No. 2 shows receipts of the state treasury from all sources for each of the years 1896, 1902, 1908 and 1914. The receipts have been classified according to sources as follows: (1) receipts from taxes, (2) receipts from state institutions, (3) receipts from state departments, and (4) receipts from miscellaneous sources. The totals of each group are shown separately, then the gross totals and the net totals, the latter being the amounts available for defraying current and special state expenses.

**TABLE NO. 2**  
**Statement of State Treasury Receipts From All Sources for the Years 1896,**  
**1902, 1908 and 1914**

	1896	1902	1908	1914
<b>From Taxes—</b>				
General property .....	\$2,311,683.34	\$1,841,589.41	\$3,335,504.19	\$6,143,596.88
Railway companies .....	1,090,510.59	1,659,296.94	3,425,305.26	5,775,513.48
Telephone companies .....			103,053.87	220,298.31
Freight line companies .....		1,810.00	2,261.71	9,902.60
Express companies .....		18,893.91	31,090.42	64,198.08
Insurance companies .....	140,407.34	216,515.68	365,294.41	457,873.44
Telegraph companies .....	*22,686.11	*79,601.23	21,609.93	37,800.00
Sleeping car companies .....		481.66	6,056.57	12,744.74
Vessel tonnage .....	654.27	9,791.58	16,320.47	19,353.41
Inheritance .....		6,077.01	43,454.56	650,756.84
Liquor licenses .....			34,578.87	53,145.62
Mortgage registry .....			2,944.77	14,612.89
Fire marshal .....				28,976.81
Mining .....	24,721.58			
<b>Total receipts from taxes..</b>	<b>\$3,590,663.22</b>	<b>\$3,834,057.42</b>	<b>\$7,387,475.03</b>	<b>\$13,488,773.10</b>
<b>Receipts Other Than Tax Col-</b>				
<b>lections—</b>				
<b>From State Institutions—</b>				
State prison twine plant				
and other miscellaneous				
receipts .....	\$132,315.90	\$681,614.17	\$1,352,004.72	\$1,918,032.84
State univ., fees and sales ..	109,273.51	151,200.26	228,629.12	564,760.65
Soldiers' home .....	34,213.78	37,411.90	30,082.24	42,127.81
School for feeble minded .....	1,600.09	5,370.06	42,923.23	49,713.75
State reformatory .....	1,919.00	10,052.44	34,773.96	57,532.38
Normal schools .....	12,396.23	11,056.46	19,467.07	24,045.92
Hospital for insane .....	10,431.02	16,692.14	27,436.27	41,802.26
Inebriate hospital .....				5,271.41
School for deaf and blind ..	2,218.05	2,757.37	9,518.64	9,910.79
Sanatorium for consump-				
tives .....			5,616.96	45,501.49
Other miscellaneous re-				
ceipts—state institutions	2,015.64	3,260.45	37,895.58	6,639.06
<b>Total receipts from state</b>	<b>\$306,383.28</b>	<b>\$919,415.25</b>	<b>\$1,788,347.79</b>	<b>\$2,765,338.36</b>
<b>institutions .....</b>				
<b>From Departments—</b>				
Insurance commissioner ..	\$20,670.00	\$45,400.62	\$60,607.43	\$80,370.51
Incorporation fees .....	91,985.00	40,620.00	68,650.00	96,425.00
State bank fees .....	2,215.00	3,325.00	9,577.50	29,495.00
Secretary of state fees .....	1,563.15	1,783.65	2,671.20	3,971.25
Motor vehicle fees .....				43,781.00
Dining car liquor license ..				6,100.00
Weights and measures .....				45,826.59
Hotel inspection .....				4,739.90
State agricultural society ..				64,100.85
Game and fish commission ..	8,620.41	1,454.58	11,903.96	23,499.43
Hunters' license .....		2,686.86	16,464.20	40,743.66
Dairy and food commission ..	741.00	8,506.03	13,709.47	9,624.90
Public examiner .....	814.00	999.50	1,800.00	
Oil inspection .....			43,864.15	81,565.90
Grain inspection .....	226,100.00	270,892.61	269,211.77	319,934.49
Interest on bank balance ..	37,743.20	24,982.58	39,179.10	43,723.55
Sale of dictionaries .....		3,502.25	2,450.00	
Miscellaneous, department				
receipts .....	50.00	8,023.94		31,852.17
<b>Total receipts from de-</b>	<b>\$390,501.90</b>	<b>\$412,177.62</b>	<b>\$540,088.78</b>	<b>\$925,754.20</b>
<b>partments .....</b>				
<b>Miscellaneous Receipts Other</b>				
<b>than Taxes—</b>				
Sale of timber on state lands ..	\$139,410.25	\$324,991.60	\$555,235.66	\$466,935.41
Mineral permits and contracts ..	17,375.00	26,019.00	21,000.00	8,900.00
Royalties on iron ore .....	15,678.23	10,561.80	216,433.69	676,302.27
Principal on state loans .....	165,652.22	116,352.09	220,301.78	751,835.60
Interest on state loans .....	63,138.68	68,141.86	209,429.21	553,873.23
Principal on land contracts ..	190,128.14	783,773.97	190,525.89	423,014.77
Interest on land contracts ..	400,993.04	325,561.56	281,851.97	376,872.19
Principal, trust fund bonds ..		53,000.00		1,011,000.00
Interest on trust fund bonds ..	151,828.50	202,337.50	295,652.77	221,067.49

TABLE NO. 2—Continued

Statement of State Treasury Receipts From all Sources for the Years 1896, 1902, 1908 and 1914

	1896	1902	1908	1914
<b>Sale of certificates of indebt.—</b>				
State capitol.....		200,000.00		
University campus.....			350,487.50	
State prison.....				381,000.00
National guard armories.....				100,000.00
Minn. educational building—university and normal schools.....				208,010.50
Itasca state park.....				125,000.00
Redemption of bonds and certificates of indebtedness.....			270,000.00	
U. S. Government.....		40,000.00	35,000.00	80,000.00
Seed grain loans.....	41,175.00	21,403.91		
United States account Spanish-American war.....		26,762.63		
Other miscellaneous receipts.....	9,948.71	10,887.73	84,450.63	118,531.76
<b>Total miscellaneous receipts other than taxes.....</b>	<b>\$1,195,327.86</b>	<b>\$2,339,793.65</b>	<b>\$2,730,369.10</b>	<b>\$5,500,343.22</b>
<b>Grand total.....</b>	<b>\$5,482,876.27</b>	<b>\$7,505,443.94</b>	<b>\$12,446,280.70</b>	<b>\$22,680,208.88</b>
<b>Deductions—</b>				
The following funds included in the above receipts cannot be applied on current expense:				
<b>Receipts credited to—</b>				
Permanent school fund....	\$432,260.90	\$1,217,286.42	\$1,312,774.32	\$2,569,965.91
Permanent university fund.....	75,064.69	56,051.17	68,594.18	154,529.62
Internal improvement fund.....	11,086.94	17,618.68	2,301.27	81,357.00
Swamp land fund.....	480.53	9,692.86	77,540.46	518,268.90
State institutions fund.....	5,823.88	48,242.61		
Sale of certificates of indebtedness.....		200,000.00	350,487.50	812,010.50
<b>Total deductions.....</b>	<b>\$524,726.94</b>	<b>\$1,548,891.74</b>	<b>\$1,811,697.73</b>	<b>\$4,136,131.93</b>
<b>Net amount applicable to general state expenses.....</b>	<b>\$4,958,149.33</b>	<b>\$5,956,552.20</b>	<b>\$10,634,582.97</b>	<b>\$18,544,076.95</b>

\*Includes telephone companies.

### Deductions from Gross Receipts

In order to ascertain the net receipts available for defraying the expenses of the state certain trust income should be deducted from the gross receipts. The items of receipts to be deducted are land and timber sales, mineral permits and contracts, royalties on iron ore, and payment of principal on state loans, all of which are trust receipts and are credited to either the permanent school fund, permanent university fund, internal improvement land fund, or the swamp land fund. In addition, receipts from the sale of bonds or certificates of indebtedness issued by the state for specific purposes should also be deducted, because, like trust receipts, they cannot be used for the ordinary expenses of the state.

The following is a summary of gross receipts, deductions, and net receipts for the years covered in the above table:

Year	Gross Receipts	Deductions	Net Receipts
1896.....	\$5,482,876.27	\$524,726.94	\$4,958,149.33
1902.....	7,505,443.94	1,548,891.74	5,956,552.20
1908.....	12,446,280.70	1,811,697.73	10,634,582.97
1914.....	22,680,208.88	4,136,131.93	18,544,076.95

### Receipts from Taxes

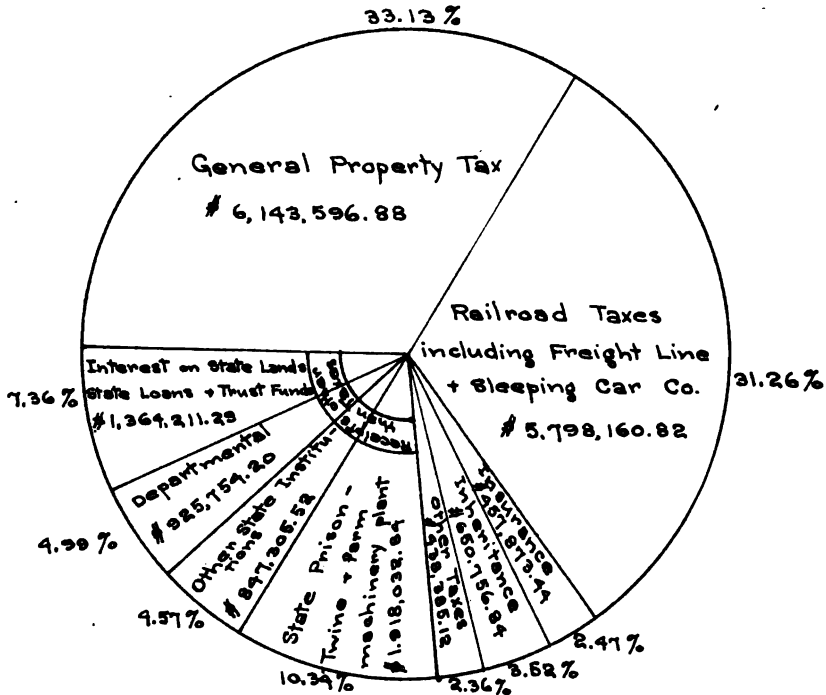
State revenues are derived principally from taxation. There are two kinds of taxes, the direct or ad valorem tax and the indirect or gross earnings tax. The former is applied to the real and personal property of the state, and the latter to certain public service corporations, such as railway, telephone and express companies. Considerable revenue is also derived from taxes on gross premiums of insurance companies and from inheritance taxes.

The state now derives more revenue from railroad and other special taxes than from the general property tax. The following is a comparative statement of the amount and per cent of the total derived from each source for the years covered in the above table:

Year	Total	General	Property	Gross Earnings	
		Amount	Per Cent	Amount	Per Cent
1896.....	\$3,590,663.23	\$2,311,683.34	64.38	\$1,278,979.89	35.62
1902.....	3,834,057.42	1,841,589.41	48.03	1,992,468.01	51.97
1908.....	7,387,475.03	3,335,504.19	45.15	4,051,970.84	54.85
1914.....	13,488,773.10	6,143,596.88	45.54	7,345,176.22	54.46

DIAGRAM A

Net Receipts for Fiscal Year Ending July 31, 1914, Available for Defraying General Expenses of State Government and State Activities; Showing Sources From Which Such Revenues are Derived



1. General property tax.....	\$6,143,596.88
2. Interest on state lands, state loans and trust funds..	1,364,211.29
3. Departmental .....	925,754.20
4. Other state institutions.....	847,305.52
5. State prison—twine and farm machinery plant.....	1,918,032.84
6. Other taxes .....	438,385.12
7. Inheritance .....	650,756.84
8. Insurance .....	457,873.44
9. Railroad taxes, including freight line and sleeping car companies .....	5,798,160.82
	<b>\$18,544,076.95</b>
Other receipts not available for current expense .....	
Receipts credited to permanent school fund .....	\$2,569,965.91
Receipts credited to permanent university fund .....	154,529.62
Receipts credited to internal improvement fund.....	81,357.00
Receipts credited to swamp land fund.....	518,268.90
Sale of certificates of indebtedness.....	812,010.50
<b>Total .....</b>	<b>\$4,136,131.93</b>
<b>Total receipts for year ending July 31, 1914.....</b>	<b>\$22,680,208.88</b>

### **Receipts from state Institutions**

The greater part of receipts from state institutions now comes from the sale of binding twine and farm machinery manufactured at the state prison. The receipts from this source are, of course, largely offset by the cost of raw material used in the manufacture of these products. Fees and other income of the state university constitute the second largest item of receipts under this heading, miscellaneous receipts from other institutions making up the balance.

### **Receipts from Departments**

Receipts from grain inspection are the largest item in departmental receipts, amounting in 1914 to \$319,934.49, or 34.55 per cent of the total. The receipts from the insurance commissioner's department amounting in 1914 to \$80,370.51, come largely from the examination of insurance companies, and from agents' and companies' certificates. Incorporation fees are the second largest item in departmental receipts, amounting in 1914 to \$96,425. They are derived from fees charged companies for filing articles of incorporation. Other departmental receipts are shown separately in the table.

### **Miscellaneous Receipts**

A considerable part of miscellaneous receipts is trust funds, and, as already explained, cannot be used for defraying the cost of state government or state activities. The principal income in the miscellaneous group available for certain current expenses comes from interest on bonds and on state loans.

### **Per Capita Receipts from Taxation**

The total state revenues derived from taxation—general property, gross earnings and other lieu taxes—represent the contribution made by the people of the state for support of state government and state activities. Deducting revenues received from inheritance taxes, because not coming within the classification of general taxes, we find the per capita cost of government measured by tax receipts for the years covered in table No. 2 to be as follows:

	1896	1902	1908	1914
Receipts from general property taxes.....	\$2,311,683	\$1,841,589	\$3,335,504	\$6,143,596
Receipts from gross earnings and special taxes.	1,276,980	1,986,391	4,008,516	6,694,420
Total tax receipts..	\$3,590,663	\$3,827,980	\$7,344,020	\$12,838,016
Per capita receipts:				
General property.....	\$1.51	\$1.02	\$1.66	\$2.78
Gross earnings and special .....	.83	1.09	1.99	3.04
Total per capita tax receipts .....	\$2.34	\$2.11	\$3.65	\$5.82

### Payments from the State Treasury in 1896, 1902, 1908 and 1914

Table No. 3 shows the total of all payments from the state treasury for the support of each department of state government, including boards and commissions; for the support and improvement of state institutions, societies and associations; for education, and for all other purposes for each of the fiscal years 1896, 1902, 1908 and 1914.

For convenience of comparison the various functions and activities of the state have been classified as follows: (1) executive, (2) judicial, (3) administrative, (4) state institutions, (5) education, (6) societies and associations, (7) bond and interest payments, (8) investments, and (9) miscellaneous. A comparative summary of each group is appended to the table.



TABLE NO. 3

Statement Showing Amount of Payments From the State Treasury for Support of State Government and State Institutions; for Societies and Associations; for Educational and All Other Purposes; and the Total of All Payments as Shown by the Report of the State Auditor of the State of Minnesota for Each of the Years 1896, 1902, 1908 and 1914

	1896	1902	1908	1914
<b>Executive Departments—</b>				
Governor.....	\$12,899.78	\$13,651.53	\$ 20,027.34	\$20,206.30
Secretary of state.....	10,129.59	11,929.97	15,074.51	34,382.25
State auditor, including land dept.....	40,668.08	36,268.18	77,239.56	96,860.60
State treasurer.....	10,596.21	12,701.42	17,891.95	23,910.02
Attorney general.....	9,655.06	18,978.72	27,717.38	40,753.84
<b>Total executive departments.....</b>	<b>\$83,948.72</b>	<b>\$93,529.82</b>	<b>\$157,950.74</b>	<b>\$216,113.01</b>
<b>Judiciary—</b>				
Supreme court.....	\$32,032.62	\$37,794.52	\$48,017.30	\$66,212.95
District courts.....	103,758.31	116,490.04	148,438.35	180,588.13
Law library.....	5,303.43	8,737.98	11,594.38	13,886.73
<b>Total judiciary.....</b>	<b>\$141,094.36</b>	<b>\$163,022.54</b>	<b>\$208,050.03</b>	<b>\$260,687.81</b>
<b>Administrative Departments—</b>				
Railroad and warehouse commission including grain inspection.....	\$185,609.33	\$250,976.72	\$331,736.93	\$535,494.13
Public examiner.....	14,488.06	18,593.30	45,392.37	47,635.69
Commissioner of insurance.....	5,244.26	8,852.26	24,340.46	30,479.81
Department of banking.....				58,301.98
State board of control.....		30,271.30	30,142.62	40,706.73
State tax commission, including board of equalization.....	2,262.33	14,441.60	34,587.29	32,973.68
State board of health, including live stock and other boards.....	10,178.68	59,007.02	58,771.37	99,293.52
Dairy and food department.....	17,431.42	28,475.16	60,322.77	64,210.52
Hotel inspector.....				6,032.50
Oil inspector.....			29,999.08	52,467.56
Bee inspector.....			1,000.00	1,845.00
Bureau of labor.....	12,718.84	12,000.05	35,840.18	59,348.44
Fire marshal.....			6,290.98	30,183.42
Bureau of forestry.....	6,463.14	5,389.30	12,368.34	83,890.18
Game and fish commission.....	20,870.44	25,000.00	63,367.28	67,540.09
Bureau of immigration.....			12,500.00	34,300.09
Drainage commission.....		2,316.01	19,651.62	17,372.12
Highway commission.....			5,078.32	158,427.83
Public printer.....	32,531.05	42,741.28	42,816.41	59,171.61
Custodian of old capitol.....	14,738.47	17,782.59	12,144.01	14,505.06
Custodian of new capitol.....			62,394.23	79,177.48
<b>Total administrative departments.....</b>	<b>\$322,596.02</b>	<b>\$515,846.59</b>	<b>\$888,744.26</b>	<b>\$1,573,357.44</b>
<b>State Hospitals, Asylums and Institutions of Charities and Corrections—</b>				
St. Peter hospital.....	\$193,749.32	\$157,933.11	\$205,675.61	\$234,207.12
Rochester hospital.....	197,068.75	174,506.91	201,662.86	199,375.78
Fergus Falls hospital.....	168,462.01	168,798.00	245,835.27	275,779.66
Anoka asylum.....		17,346.86	46,179.40	78,587.41
Hastings asylum.....		20,425.82	55,115.33	105,940.66
Institution for consumptives.....		2,491.42	22,688.92	239,329.75
State hospital for crippled and deformed children.....			15,419.18	39,922.75
State hospital for inebriates.....				44,087.32
School for feeble minded and defectives.....	85,377.20	117,757.80	209,524.46	279,885.97
Detention hospital.....		926.94	1,428.46	968.78
State prison.....	109,920.91	91,850.97	142,871.42	322,565.17
New prison buildings and grounds.....			25,248.76	661,560.91
State prison revolving fund.....	120,588.51	574,415.29	1,237,342.36	1,492,142.32
State reformatory.....	48,799.14	54,975.97	118,878.67	172,473.70
State training school.....	59,779.14	61,558.73	81,211.37	85,520.33
State public school.....	40,152.16	44,518.82	65,174.36	82,891.81
Industrial school for girls.....				56,582.20
Soldiers' home including soldiers' relief.....	109,296.31	134,381.38	180,338.71	246,236.27
G. A. R. home at Anoka.....			1,500.00	3,500.00
Construction of new buildings, including lands.....	318,448.66	101,259.01	341,188.29	778,120.05
Insurance on state institutions.....	12,034.14	36,488.40	85,497.52	
Miscellaneous expenditures for state institutions.....	13,870.53	16,472.85	4,141.00	21,972.64
<b>Total state institutions.....</b>	<b>\$1,477,552.78</b>	<b>\$1,776,108.28</b>	<b>\$3,286,921.95</b>	<b>\$5,421,659.60</b>

TABLE NO. 3—Continued

Statement Showing Amount of Payments From the State Treasury for Support of State Government and State Institutions; for Societies and Associations; for Educational and All Other Purposes; and the Total of All Payments as Shown by the Report of the State Auditor of the State of Minnesota for Each of the Years 1896, 1902, 1908 and 1914

	1896	1902	1908	1914
<b>Education—</b>				
Superintendent of public instruction	\$6,780.20	\$9,949.02	\$10,693.66	\$26,363.87
Educational commission				5,193.63
State university, including school of agriculture and experimental stations	255,977.13	483,477.03	859,945.65	2,095,696.96
New university buildings, including grounds	140,224.26	172,661.38	579,954.09	949,110.45
St. Cloud normal school	26,768.98	31,479.32	53,377.09	77,067.41
Winona normal school	30,800.00	38,556.68	51,887.02	69,296.15
Mankato normal school	29,842.45	34,659.66	53,389.23	74,618.71
Moorhead normal school	15,945.37	29,489.13	52,487.83	74,567.16
Duluth normal school		3,166.86	37,928.01	43,180.21
State normal school board			1,330.53	1,290.98
State aid to high schools and graded schools	43,214.59	188,965.30	513,873.52	780,960.78
State aid to semi-graded and rural schools		98,095.57	358,217.58	792,800.59
School for the blind	19,274.94	22,032.02	30,706.91	38,584.95
School for the deaf	48,696.91	52,730.32	76,064.97	80,145.73
County training schools	23,944.43	24,737.37	29,815.13	53,754.28
Teachers' institutes	7,000.00	7,267.08	10,199.09	1,190.20
Indian reservation school				9,704.89
Libraries including traveling library	9,866.59	16,722.04	36,547.33	16,391.58
Construction of new buildings, including grounds	35,156.33	54,674.15	85,188.12	150,715.19
Apportioned school funds	1,063,326.40	1,082,054.25	1,650,096.62	2,338,424.50
Common school land aid				49,326.59
Miscellaneous expenditures for education	48.20	3,887.95	3,761.59	
<b>Total education</b>	<b>\$1,756,866.78</b>	<b>\$2,355,506.03</b>	<b>\$4,495,463.97</b>	<b>\$7,728,364.81</b>
<b>Societies and Associations—</b>				
Historical society	\$8,321.11	\$11,000.00	\$23,500.00	\$17,938.38
State agricultural society, including appropriations for improvement of fair grounds	4,000.00	20,035.43	104,141.15	78,998.70
Farmers' institutes	13,500.00	16,500.00	20,454.42	26,244.73
County agricultural societies	12,000.00	14,000.00	28,000.00	95,502.60
Horticultural societies	1,000.00	3,500.00	5,278.63	6,607.76
Dairymen's association	3,000.00	2,000.00	3,000.00	4,000.00
Miscellaneous societies and associations	2,000.00	1,000.00	3,573.13	12,404.59
<b>Total societies and associations</b>	<b>\$43,821.11</b>	<b>\$68,035.43</b>	<b>\$187,947.33</b>	<b>\$241,696.76</b>
<b>Payments on Bonds, Loans and Other Indebtedness—</b>				
New capitol certificates and interest on same		\$122,500.00	\$292,202.77	\$422,504.16
Funding bonds and interest on same	\$58,065.00	116,118.07	167,937.50	
Interest on temporary loans			7,074.27	21,022.42
<b>Total indebtedness</b>	<b>\$58,065.00</b>	<b>\$238,618.07</b>	<b>\$467,214.54</b>	<b>\$443,526.58</b>
<b>Loans and Investments—</b>				
Invested university fund	\$63,745.19	\$61,897.05	\$38,700.00	\$168,539.00
Invested school fund	712,769.37	1,331,717.23	1,326,418.00	2,691,751.00
Invested state institution fund bonds		41,697.58		
Invested internal impt. land bonds		49,626.00	50,000.00	54,000.00
Invested swamp land fund			65,000.00	542,458.00
Reform school loan	32,100.00			
<b>Total loans and investments</b>	<b>\$808,614.56</b>	<b>\$1,484,937.86</b>	<b>\$1,480,118.00</b>	<b>\$3,456,748.00</b>
<b>Miscellaneous Expenditures—</b>				
State road and bridge fund			\$150,787.08	\$422,311.19
State drainage		\$8,564.38	73,241.62	214,100.51
Internal improvements	\$4,018.75	18,080.05	7,000.00	
Red River valley drainage commission	19,855.66			

TABLE NO. 3—Continued

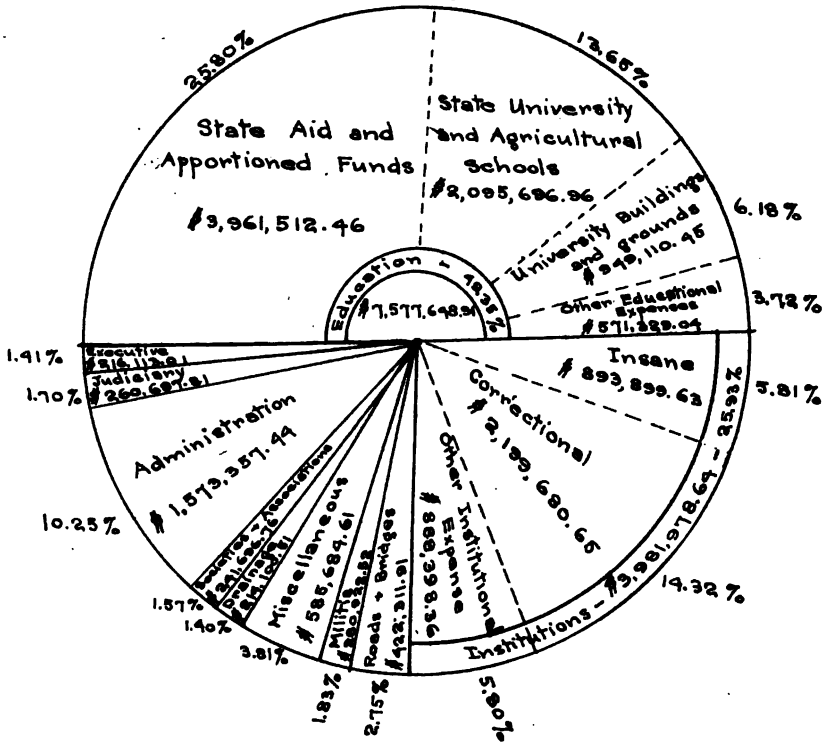
Statement Showing Amount of Payments From the State Treasury for Support of State Government and State Institutions; for Societies and Associations; for Educational and All Other Purposes; and the Total of All Payments as Shown by the Report of the State Auditor of the State of Minnesota for Each of the Years 1896, 1902, 1908 and 1914

	1896	1902	1908	1914
Maintenance of state parks.....	6,528.08	19,394.79	7,312.81	113,623.82
Construction of new capitol, including expenses of capitol commission	74,219.23	264,564.04	75,136.44	.....
State militia, including Indian War pensions.....	62,858.51	79,292.29	180,139.58	280,922.52
Appropriations to fire companies...	34,582.62	41,958.58	115,578.15	131,101.06
Construction and maintenance of fish hatcheries.....	.....	5,071.47	14,633.51	24,167.88
Claims for glandered and diseased animals.....	.....	.....	34,533.86	46,919.93
County proportion of taxes of suburban railways.....	.....	.....	.....	85,320.67
County proportion of inheritance tax	.....	.....	.....	36,650.31
Wolf and other animal bounties.....	13,200.00	3,409.28	37,925.00	26,993.00
Bounties for tree planting.....	19,997.99	16,689.60	18,871.25	6,575.66
Destruction of insects, etc.....	6,466.51	2,227.17	4,991.53	6,384.42
County agricultural agencies.....	.....	.....	.....	20,518.02
Minimum wage commission.....	.....	.....	.....	4,973.87
Census, 1895.....	26,459.98	.....	.....	.....
Pan-American exposition.....	.....	8,516.39	.....	.....
Minnesota Gettysburg commission...	.....	.....	.....	18,334.35
Koochiching county fire breaks.....	.....	.....	.....	14,488.79
Legislative expense, special session of 1902.....	.....	55,144.48	.....	.....
Other miscellaneous expenditures...	30,667.33	35,793.36	24,925.70	49,632.83
<b>Total miscellaneous expenditures.</b>	<b>\$298,854.66</b>	<b>\$558,705.88</b>	<b>\$745,076.53</b>	<b>\$1,503,019.55</b>
<b>Summary—</b>				
Executive departments.....	\$83,948.72	\$93,529.82	\$157,950.74	\$216,113.01
Judiciary.....	141,094.36	163,022.54	208,050.03	260,687.81
Administrative.....	322,596.02	515,846.59	888,744.26	1,573,357.44
State institutions.....	1,477,552.78	1,776,108.28	3,286,921.95	5,421,659.60
Education.....	1,756,866.78	2,355,506.03	4,495,463.97	7,728,364.81
Societies and associations.....	43,821.11	68,035.43	187,947.33	241,696.76
Payments on bonds, loans and other indebtedness.....	58,065.00	238,618.07	467,214.54	443,526.58
Loans and investments.....	808,614.56	1,484,937.86	1,480,118.00	3,456,748.00
Miscellaneous expenditures.....	298,854.66	558,705.88	745,076.53	1,503,019.55
<b>Total.....</b>	<b>\$4,991,413.99</b>	<b>\$7,254,310.50</b>	<b>\$11,917,487.35</b>	<b>\$20,845,173.56</b>
<b>Deductions for Investments in New Buildings, for Repayment of Bonds and Certificates of Indebtedness, and for Invested Trust Funds not Chargeable as Current Expenses—</b>				
Institution buildings and grounds	\$318,448.66	\$101,259.01	\$341,118.29	\$778,120.05
Educational buildings.....	35,156.33	54,674.15	85,188.12	150,715.90
New capitol.....	74,219.23	264,564.04	75,136.44	.....
Prison buildings and grounds.....	.....	.....	25,248.76	661,560.91
Bonds and certificates of indebtedness paid.....	58,065.00	238,618.07	467,214.54	443,526.58
Invested trust funds.....	808,614.56	1,484,937.86	1,480,118.00	3,456,748.00
<b>Total deductions.....</b>	<b>\$1,294,503.78</b>	<b>\$2,144,053.13</b>	<b>\$2,474,024.15</b>	<b>\$5,490,671.44</b>
<b>Net expenses.....</b>	<b>\$3,696,910.21</b>	<b>\$5,110,257.37</b>	<b>\$9,443,463.20</b>	<b>\$15,354,502.12</b>

DIAGRAM B

Net Payments for Support of State Government and State Activities for the Fiscal Year Ending July 31, 1914

Diagram showing executive, judicial and administrative expenses, also net payments for support of state institutions and societies, education, roads and bridges, militia, drainage and other purposes.



<b>Net payments</b>	
Executive .....	\$216,113.01
Judiciary .....	260,687.81
Administrative .....	1,573,357.44
State institutions .....	3,981,978.64
Education .....	7,577,648.91
Roads and bridges .....	422,311.91
Militia .....	280,922.52
Societies and associations .....	241,696.76
Drainage .....	214,100.51
Other expense .....	585,684.61
<b>Total .....</b>	<b>\$15,354,502.12</b>
<b>Payments not chargeable to current expenses</b>	
Institutional buildings and grounds .....	\$778,120.05
Educational buildings .....	150,715.90
State prison buildings and grounds .....	661,560.91
Bonds and certificates of indebtedness paid .....	443,526.58
Invested trust fund .....	3,456,748.00
<b>Total .....</b>	<b>5,490,671.44</b>
<b>Total payments for year ending July 31, 1914..</b>	<b>\$20,845,173.56</b>
(No legislative expense in 1914)	

### **Deductions from Payments**

There are certain payments made each year for other than current expense purposes which should be deducted from gross payments in order to ascertain the actual current cost of government in any year. The cost of constructing new buildings, the payment of bonds and certificates of indebtedness, and payments representing the investment of trust funds are not current expenses. New state buildings are really an investment and should be charged to capital account rather than to expense account. Nor does the payment of bonds or certificates of indebtedness represent current cost of government in the year in which such payments are made. If any part of the cost of new buildings, or the retiring of bonds, is to be charged to current expense, then it should be only such part as would represent the life of the building in years or the duration of the improvement for which the bonds were issued. Payments representing the investment of trust funds cannot be regarded as current expenses and of course should be included in deductions from gross payments.

In addition to the payments enumerated in the preceding paragraph, there are certain other payments which, while not deducted from gross payments in table No. 3, really represent additions to capital. Bounties paid for tree planting, and payments for drainage and for roads and bridges are examples. Such payments are supposed to increase the value of land in an amount at least equivalent to the amount paid, and therefore represent additions to capital rather than current cost of government. Then, too, the prison "revolving fund" is not an expense although included in the statement of payments. It represents payments for raw material and other supplies used in manufacturing binding twine and farm machinery at the state prison. As already stated, the receipts from the sale of the manufactured products more than offset the payments for raw material.

### **Expenses of Executive Departments**

During the eighteen years covered in table No. 3 the salaries and expenses of the executive departments of the state have grown from \$83,948.72 in 1896 to \$216,113.01 in 1914, an increase of 180 per cent. While this may seem a large increase, it should be borne in mind that the work of executive departments has probably increased in a corresponding ratio. The growth of the state in popula-

tion and wealth and the added functions of government make it necessary to employ more help now than formerly, which of course means increased expenses. Then, too, the compensation of both officials and employes in all public departments is larger now than in 1896, just as is the compensation paid in private activities.

While the work of all of the executive departments has grown in magnitude and importance during the past eighteen years, the increase has probably been relatively greater in the state auditor's and attorney general's departments than in the other executive departments of the state. Originally regarded as an accounting officer, the auditor's duties were largely clerical twenty years ago, while today he is not only the accounting officer of the state but in addition is charged with numerous other important and responsible duties that have added greatly to the work of his department. So it is with the attorney general's department. In 1896 the attorney general and one assistant were able to take care of the legal business of the state, while today, with five assistants, the attorney general's department is one of the busiest in the capitol. The growth of the state in wealth and population and the increase in the number of boards and commissions have more than multiplied the work of this department in the past twenty years. The increased duties and added functions of the different executive departments have been followed, as would be expected, by an increase in executive expenses as shown in the above table.

### **Expenses of Judicial Departments**

The expenses of the judicial departments of the state also show a considerable increase during the period covered in the table. In 1896 they amounted to \$141,094.36, and in 1914 to \$260,687.81, an increase of \$119,593.45, or 85 per cent in eighteen years. The increase is largely due to the growing legal business of the state which has made necessary an increase in the number of judges in order to take care of the growing number of cases brought before the courts of the state for adjudication in recent years. Two commissioners have been added to the supreme court, while district court judges have increased in number from 30 in 1896 to 42 in 1914. In addition to the increase in number of judges, salaries of judges average considerably more than they did eighteen years ago. The increase in number and salaries of judges accounts for the increase in judicial expenses in the period covered in the table.

### **Expenses of Administrative Departments**

The expenses of the administrative departments of the state show a remarkable increase in the period covered in the table. The increase is due in part to the growing business of the state and in part to the expanding functions of government in recent years. To these causes must be added the increased cost of doing business today compared with twenty years ago which is no inconsiderable item. As in the executive departments, not only is more help now necessary in the administrative departments than formerly, but the compensation paid competent help is much larger than it was twenty years ago.

In 1896 the expenses of the administrative departments of the state amounted to \$322,596.02, being a per capita cost of 21 cents. During the period between 1896 and 1902 the state board of control and a drainage commission were created and new duties and functions imposed on existing boards and commissions which, together with the growing business of the state, brought the administrative expenses of the state up to \$515,846.59, being a per capita cost of nearly 29 cents. Between 1902 and 1908, six boards, commissioners, or officers were added to the administrative machinery of the state as follows: tax commission, highway commission, bureau of immigration, fire marshal, bee inspector, and a custodian of the new capitol. In addition, the oil inspectorship was changed from a fee to a salary office.

The total gross administrative expenses in 1908 amounted to \$888,744.26, a per capita cost of a little over 44 cents. In the period between 1908 and 1914 the functions of different departments were considerably expanded, the department of banking was created, hotel inspection provided for, and a new highway commission organized for the supervision of road building. The growth in administrative expenses was greater in this period than in any previous period embraced in the table, amounting to \$1,573,357.44 in 1914, being slightly in excess of 71 cents per capita.

### **Deductions from Administrative Expenses**

The cost of a number of the administrative departments is offset in part by the earnings of such departments derived from fees or licenses, so that the net cost of administration to the taxpayers of the state is considerably less than the above figures would indicate. The following earnings were received from administrative departments for each of the years embraced in the above table:

	1896	1902	1908	1914
Railroad and warehouse commission				
(Grain inspection) .....	\$226,100.00	\$270,892.61	\$269,211.77	\$319,934.49
(Weights and measures) .....				45,826.59
Insurance department.....	20,670.00	45,400.62	60,607.43	80,370.51
Game and fish commission including hunters' licenses .....	8,620.49	4,141.44	28,368.16	74,243.09
Public examiner and banking department.....	3,029.00	4,324.50	11,377.50	29,495.00
Dairy and food department	741.00	8,506.03	13,709.47	9,624.90
Oil inspector .....			43,864.15	81,565.90
Hotel inspector.....				4,739.90
Miscellaneous receipts....	50.00	8,023.94		31,852.17
	<b>\$259,210.49</b>	<b>\$341,289.14</b>	<b>\$427,138.48</b>	<b>\$677,652.55</b>

### Gross and Net Administrative Expenses

The following statement shows the total gross and net, and the per capita gross and net cost of administrative departments, the earnings being deducted from gross to ascertain net expenses:

	1896	1902	1908	1914
Gross expenses .....	\$322,596.02	\$515,846.59	\$888,744.26	\$1,573,357.44
Net expenses.....	63,385.61	174,557.45	461,605.78	895,704.89
Gross per capita.....	21 cents	29 cents	44 cents	71 cents
Net per capita.....	5 cents	10 cents	23 cents	45 cents

The low net per capita cost in 1896 and 1902 is largely due to the fact that the receipts from grain inspection equalled 70 per cent and 52 per cent, respectively, of the total administrative expenses in those years, while in 1908 the receipts from this source equalled only 30 per cent, and in 1914, 20 per cent of the total of such expenses. It is true, however, that administrative expenses have grown more rapidly than receipts from departments. This is explained by the fact that most of the departments created in recent years receive no direct income from their activities because they are of a purely administrative nature.

### Expenses of State Institutions

The expenses of charitable and correctional institutions show a rapid increase in the period covered in the table. In 1896 the total payments from the state treasury to such institutions amounted to \$1,477,552.78; in 1902 to \$1,776,108.28; in 1908 to \$3,286,921.95; and in 1914 to \$5,421,659.60, an increase of 267 per cent in eighteen years.



Like the administrative departments, the gross payments were offset in part by institutional receipts shown in table No. 2. Deducting these amounts from gross payments, we find the net cost to be as follows:

	1896	1902	1908	1914
Net cost.....	\$1,171,169.50	\$856,693.03	\$1,498,574.16	\$2,656,321.24
Per capita cost.....	76 cents	47 cents	75 cents	\$1.20

It will be noticed that the net cost as well as the net per capita cost in 1902 was considerably less than in 1896. This is due to the fact the amount spent for new buildings was much larger in 1896 than in 1902. The total payments for institutional buildings and grounds in 1896 amounted to \$428,375.57; in 1902, \$193,109.98; in 1908, \$484,059.01, and in 1914 to \$1,100,685.22. If these payments be regarded as additions to capital rather than current expenses the net cost and the per capita cost of state institutions would be as follows:

	1896	1902	1908	1914
Net cost.....	\$742,793.93	\$663,583.05	\$1,014,515.15	\$1,555,636.02
Per capita cost.....	42 cents	37 cents	50 cents	71 cents

The growing net cost of state institutions in recent years is due in part to the increased cost of supplies and labor, and in part to the more rapid increase in number of inmates than in population. According to the report of the board of control the average number of inmates of state institutions in 1896 was 4,784, the cost per inmate being \$191.10. In 1902 the number was 6,133, the per capita cost being \$140.94; in 1908, 7,432 with a per capita cost of \$159.58, and in 1914, 9,582 inmates at a per capita cost of \$175.45. The number of inmates to each 10,000 of population was 31.2 in 1896, 33.8 in 1902, 37.0 in 1908, and 43.4 in 1914.

### **Expenses of Education and Educational Institutions**

The educational system of the state is the most expensive single function of government in our entire administrative system. The state early in its history adopted a liberal educational policy and for more than half a century it has steadily and persistently followed that policy, until today it has one of the best public school systems in the union.

Under such circumstances it is not surprising that the state cost of education during the period covered in the table shows a marked increase. In 1896 the cost of education to the state, exclusive of the amounts spent by local units of government, was \$1,756,866.78; in 1902, \$2,355,506.03; in 1908, \$4,495,463.97, and in 1914, \$7,728,364.81, an increase of \$5,971,498.03, or nearly 340 per cent in eighteen years.

The state expenditures for education and educational institutions in 1896 amounted to \$1.15 per capita of population; in 1902 to \$1.30; in 1908 to \$2.24; while in 1914 the per capita cost increased to \$3.50.

### **Total Cost of Education for Years 1902, 1908 and 1914**

The following statement shows the total cost and the per capita of education and educational institutions for the years 1902, 1908 and 1914. The figures include all disbursements for educational purposes made by the state and its sub-divisions for each year, including the state university and state normal schools. No statement of the educational cost in 1896 is given, the figures not being available for that year:

	1902	1908	1914
Total payments .....	\$7,990,156	\$14,137,910	\$23,870,130
Per capita cost.....	\$4.40	\$7.03	\$10.82

### **Comparative Cost of the Public School System of Different States**

The following statement shows the number of pupils enrolled, the total cost, and the cost per capita of enrollment in twelve states in the middle west. The figures are compiled from latest available reports of the educational departments of the different states. It will be noticed that the reports for Iowa and Kansas are for the year 1912, and for Illinois, Indiana, Michigan, Missouri, North Dakota and Ohio for the year 1913, while the reports for Minnesota, Nebraska, South Dakota and Wisconsin are for the year 1914. Some allowance for both increased enrollment and cost should undoubtedly be made because of the different years covered in the report. The figures are exclusive of university and normal school costs in the different states.

## Comparative Cost of Public Schools

State	Year Ending	Number Pupils Enrolled	Total Cost	Per Capita of Enrollment
Illinois .....	June 30, 1913	1,010,215	\$37,923,943	\$37.54
Indiana .....	Dec. 31, 1913	548,497	17,322,994	31.59
Iowa .....	June 30, 1912	507,109	15,109,825	29.80
Kansas .....	June 30, 1912	395,064	11,158,255	28.25
Michigan .....	June 30, 1913	572,201	18,782,138	32.82
Missouri .....	Dec. 31, 1913	706,364	18,174,911	25.73
Nebraska .....	July 6, 1914	288,369	10,095,680	35.01
North Dakota .....	June 30, 1913	142,434	6,848,120	41.06
Ohio .....	Aug. 31, 1913	870,612	32,455,752	37.28
South Dakota .....	June 30, 1914	130,812	5,413,064	41.38
Wisconsin .....	June 30, 1914	440,103	15,036,809	34.17
Minnesota .....	July 31, 1914	457,041	20,102,278	43.98
Totals and average .....		6,068,821	\$208,423,769	\$34.34

## Expenses of Societies and Associations

The expenses of societies and associations show a corresponding increase with other departments. In 1896 the total expenses amounted to \$43,821.11, and in 1914 to \$241,696.76, an increase of \$197,875.65, or 451 per cent in eighteen years. With the exception of the historical society, the principal expenditures in this class are incurred in the interest of dairying, agriculture and horticulture.

## Miscellaneous Expenses

The items in this class include miscellaneous payments not falling within the other classes. The principal items in 1914 were state aid to roads and bridges, \$422,311.91; state drainage, \$214,100.51; state parks, \$113,623.82; state militia including Indian war pensions, \$280,922.52, and payments to fire companies, \$131,101.06.

## Cost of Government Measured by Gross Payments

If gross payments are to be taken as the measure of cost of state government, payments representing the investment of trust funds should be deducted from the gross, because such payments cannot be construed as an expense. Deducting "invested trust funds" shown in table No. 3, we find the total cost and the per capita cost of state government measured by gross payments to be as follows:

	1896	1902	1908	1914
Gross cost.....	\$4,182,799.43	\$5,769,372.64	\$10,437,369.35	\$17,388,425.56
Gross per capita..	\$2.73	\$3.18	\$5.18	\$7.88

If the cost of new buildings should be regarded as additions to capital rather than current expenses then payments representing such cost should also be deducted from the gross. If this be done the total cost and the per capita cost would be as follows:

	1896	1902	1908	1914
Total cost.....	\$3,696,910.21	\$5,110,257.37	\$9,443,463.20	\$15,354,502.12
Per capita cost...	\$2.41	\$2.81	\$4.70	\$6.96

### Cost of Government Measured by Net Payments

If payments made to improve roads, and in aid of drainage and other internal improvements are to be regarded as additions to capital rather than current expenses, then the payments for these purposes shown in miscellaneous expenditures in table No. 3 should be deducted from the "net expenses" of the same table in order to ascertain the actual net cost of government. The state prison "revolving fund" should also be deducted because not an actual expense, the payments being more than offset by receipts from the sale of binding twine and farm machinery. Deducting these items from net expenses as shown at the foot of table No. 3, we find the net cost and the net per capita cost of state government for each of the years included in the table to be as follows:

	1896	1902	1908	1914
Net cost.....	\$3,532,449.30	\$4,492,508.05	\$7,956,220.89	\$13,219,371.72
Net per capita cost	\$2.30	\$2.47	\$3.96	\$5.99

### Population Table

The population figures used in the foregoing tables are as follows:

1896.....	1,533,990
1902.....	1,816,257
1908.....	2,010,845
1914.....	2,205,259

### **Purpose of Tables and Comparisons**

As stated in an earlier part of this chapter, the purpose of the foregoing tables, deductions and analyses is to present in brief outline the relative cost of each department and function of state government and the comparative cost for each of the years included in the tabulation. It is hoped that the information may be of interest and value to students of state finance. The figures speak for themselves. They tell the story of mounting tax rates more forcibly than words.

Whether growing expenditures are justified or not is a question for the people to determine. That some retrenchment could be brought about without impairing efficiency is probably true, but if the duties and functions of government continue to expand, expenditures will also continue to expand. Governments have no magic fund out of which to defray expenses. They must take from the pockets of the people in some form of taxation every cent that is spent. Not a few people denounce high taxes, yet constantly urge members of the legislature to support bill after bill calling for increased appropriations, apparently forgetting for the time that increased appropriations mean increased taxes.

Every two years during political campaigns serious protest is made against increasing tax burdens and an insistent demand is heard on every side for retrenchment. Yet it frequently happens that even when the protestants are ushered into office they find themselves unable to stem the tide of growing expenditures because of expanding functions of government. Socialism in a modified form has taken the place of individualism, and whether right or wrong, in view of the unbroken historical expansion of government, it is doubtful if it can be permanently checked in this day and generation.

But the people can and should require the strictest economy consistent with efficient administration in every department and function of government. Every taxpayer has the right to expect and demand a dollar's worth of service for every dollar he pays in taxes. While co-ordination of work of departments will effect some saving, the taxpayer should bear in mind that every expansion of government and every increase in appropriations means added tax burdens and that just as long as these things continue just so long will tax burdens continue to grow.

### **Comparative Cost of Government in Different States**

In comparing the cost of government in different states area, population, and state activities must be considered. A state of large area and a relatively small population will show a larger per capita cost of government than a state with a large population and small area. Then, too, the functions and activities of government must be similar in order to make a fair comparison.

To illustrate, Minnesota levies a state one mill school tax and a state one mill road tax, the two levies constituting nearly two-fifths of the entire state levy last year. Both of these levies are called state taxes, yet the state as such uses no part of the revenues derived from these levies. Every cent derived from the school levy is apportioned back to school districts on the basis of school enrollment. The same is true of the one mill state road tax; it is apportioned back to the counties. Not only is no part of it used to defray the cost of state government, but the expenses connected with the administration of the road law are provided for by legislative appropriation. In neither case can these levies be fairly charged as state expenses because the purpose and use of the levy is entirely local.

Of states bordering on or in proximity to our own, Wisconsin, Michigan, Iowa and South Dakota levy no state school tax, while Illinois, Iowa, North Dakota, and South Dakota levy no state road tax; consequently a comparison of state tax levies in Minnesota with these states would be manifestly unfair unless allowance is made for the difference in purpose of levies. The functions and activities of state governments are so widely divergent and their accounting systems so dissimilar that any comparison of the cost of government is difficult. The tax commission, however, is now working on a compilation and comparison of the cost of similar functions in the states of the middle west and hopes to have it completed in the near future.

### **The General Property Tax**

Out of the experience of the past, modern governments have come to derive revenue mainly by two methods, one the direct, the other the indirect method of taxing. The direct tax is based upon Adam Smith's third principle that "everyone should contribute to the general expense in proportion to his ability to pay." In theory,

TABLE NO. 4

Table Showing Amount of Tax Levy for Support of State Government and State Institutions and for Other Specific Purposes and Total of State Tax Levy for Each Year From 1900 to 1913, Inclusive, on All Real and Personal Property Subject to Ad Valorem Tax

Year	Revenue Fund		Soldiers' Relief Fund	Road and Bridge Fund	Prison Building Fund	State School Fund	University Fund	Educational Buildings	Funding Tax Fund	Totals
	Amount	Per Cent. of Total Levy								
1900.....	\$764,946.15	45.95	\$58,842.00			\$588,020.91	\$135,244.91		\$117,684.00	\$1,664,737.97
1901.....	781,409.69	45.93	60,108.43			601,170.58	138,269.23		120,216.86	1,701,754.38
1902.....	761,711.49	39.53	76,171.14			761,698.59	175,151.48		152,342.28	1,921,044.86
1903.....	786,711.20	36.63	78,671.11			786,842.31	338,315.96		157,342.22	2,447,882.80
1904.....	843,141.06	36.58	84,311.40			843,866.32	363,169.75		168,622.80	2,308,074.53
1905.....	1,282,334.19	49.55	85,488.94			853,094.58	396,209.46		170,977.88	2,588,095.05
1906.....	1,100,431.56	43.17	91,701.74	\$45,850.87		917,017.41	210,952.71		183,403.48	2,649,557.77
1907.....	1,781,950.25	48.85	104,820.04	52,410.02		1,048,200.45	241,081.73	\$209,640.08	209,640.08	3,641,742.55
1908.....	1,703,995.23	48.95	106,801.02	53,280.51		1,068,010.20	244,936.55	159,751.53	213,002.04	3,546,447.08
1909.....	1,109,472.61	35.72	110,860.57	55,430.29	\$277,151.43	1,108,605.75	255,650.59	188,462.97		3,108,634.21
1910.....	1,076,409.58	33.35	119,496.23	59,748.11	298,740.57	1,194,962.31	275,537.39	203,143.59		3,228,037.75
1911.....	2,364,437.60	49.61	121,256.77	303,146.93	303,146.93	1,212,567.79	280,062.49	181,885.16		4,766,523.67
1912.....	2,346,840.29	48.22	134,083.97	335,209.92	268,167.94	1,339,788.76	306,281.77	134,083.97		4,867,426.11
1913.....	3,231,824.07	46.34	137,117.28	1,371,172.87	274,234.56	1,369,970.30	316,126.66	191,964.21	*82,270.37	6,974,680.32
Total Levies 14 years.....	\$19,935,607.97	.....	\$1,369,430.64	\$2,276,219.52	\$1,421,441.43	\$13,692,726.20	\$3,480,020.58	\$1,268,931.51	\$1,575,502.01	\$45,019,879.86
Per cent of total	44.28	.....	3.04	5.06	3.16	30.41	7.73	2.82	3.50	100.00

\*Tax Levy for National Guard Armories, Historical Society Building and Itasca State Park.

though not always true in practice, ability to pay is measured by the amount or value of property owned by an individual and is known with us as the general property tax. It is with this method of taxation that we desire to deal in the following pages of this chapter.

Five different official bodies have to do with fixing the amount of the general property tax each year—the state, the county, the township, the city or village, and the school district. Let us first consider the general property tax levy of the state.

More than half of the public revenue of the state, as shown on a preceding page, is now derived from gross earnings and other indirect taxes. The balance of the state revenue comes mainly from a direct tax levied on the real and personal property of the state. It is this tax that has called forth much of the public criticism of high state taxes in recent years. A comparison of the amount of the levy and the purpose of the levy in each year since 1900 to 1914 inclusive, affords an interesting study.

#### **Comparative Statement of State Tax Levies for the Years 1900 to 1913 Inclusive**

Table No. 4 shows the amount and purposes of all direct taxes on real and personal property levied by the state for the years 1900 to 1913 inclusive. This tax is used for the support of the state government and state activities, and, together with gross earnings taxes and certain other special taxes, constitutes the public revenues of the state. Less than half of the state levy is used for the support of state government and state institutions, only the "revenue fund" levy being available for general state use. The balance of the state levy is used for the specific purposes indicated in the table, education and educational institutions and roads and bridges being the principal items.

The amount to be raised for the state revenue fund is determined by the legislature and the rate of levy necessary to produce the amount required by the state auditor. The legislature, however, limits the number of mills that can be levied in a given year.

In the fourteen-year period covered in the appended table, the lowest maximum rate fixed by the legislature was for the years 1904 and 1905, the limit being one mill; the highest rate was for the years 1914 and 1915, the maximum being two and three-tenths mills. The maximum rate, however, is not always used, but only



such rate as may be necessary to produce the amount to be raised. This year the maximum rate fixed by the legislature is two and three-tenths mills, while the actual rate of levy is two mills. The amounts raised for the specific purposes named in the table are also determined by the legislature and the rate fixed by the state auditor, except the levy for roads and bridges and for soldiers' relief, the rates for which are fixed by the legislature.

### **Increase in Amounts and Percentages**

The total state levy in 1900 was \$1,664,737.87, and in 1913, \$6,974,680.32, an increase of \$5,309,945.45, or 319 per cent in the four-year period.

While the levy for support of state government and state institutions (revenue fund) increased in amount from \$764,946.15 in 1900 to \$3,231,824.07 in 1913, there was but little change in the ratio of the revenue fund levy to the total state levy, the percentage of the total in the former year being 45.95, and in the latter, 46.34 per cent, an increase in percentage of about four-tenths of one per cent. The average percentage of the revenue fund levy for the entire period is 44.28 per cent of the total state levy.

In 1900 the state made no levy for roads and bridges, while in 1913 the levy for this purpose amounted to \$1,371,172.87, or 19.6 per cent of the total state levy in that year.

The state levy for education and educational institutions amounted to \$723,265.72 in 1900, which was 43.5 per cent of the total state levy in that year. While in 1913 it amounted to \$1,878,061.17, an increase of \$1,154,795.45, or nearly 160 per cent, yet in the latter year it represented a little less than 27 per cent of the total state levy. The average levy for educational purposes for the entire period covered in the above table was nearly 41 per cent of the total state levy for the same period.

### **Increase in Educational and Road Levies**

Table No. 5 shows the total taxes levied in the state for all purposes, the amount and per cent of the total levied for educational purposes, and the amount and per cent of the total levied for road and bridge purposes for the years 1900 to 1913 inclusive.

## **Education**

The levy for educational purposes in 1900 amounted to \$5,177,246, or 34.60 per cent of the total levy in the state for all purposes in that year. In 1913 the educational levy amounted to \$14,290,093, or 30.91 per cent of the total levy, being an increase in 1913 of \$9,112,847, or 195.3 per cent over the amount levied in 1900.

It may be interesting to note that of the total of \$5,177,246, raised for educational purposes, in the state in 1900, \$1,619,566, or 31.3 per cent was levied in the three large counties—Hennepin, Ramsey and St. Louis. In 1913 the educational levy in these counties represented 44.8 per cent of the total levy in the state for educational purposes, amounting to \$6,404,770 in the three counties out of a total of \$14,290,093 levied in the entire state.

## **Roads and Bridges**

No state levy for roads and bridges was made until 1906, when a levy of one-twentieth of one mill was authorized by the legislature. The rate of levy was increased in 1911 to one-quarter of one mill, and in 1913 to one mill.

The total levy by counties, cities and villages, and townships, for road and bridge purposes in 1900 amounted to \$922,546, or 6.17 per cent of the total levy in the state for all purposes. The total levy for this purpose in 1913—state and local—amounted to \$7,077,823, or 15.31 per cent of all taxes levied in the state, the increase being \$6,155,277 in amount and 667 in percentage over 1900.

The state levy for roads and bridges in 1913 under the one mill tax law amounted to \$1,371,172, and of this amount \$694,228, or 50.63 per cent of the total was levied on the taxable property of Hennepin, Ramsey and St. Louis counties.

Under chapter 235, Laws of 1913, the amount derived from the one mill state road levy is apportioned among the counties of the state. No county can receive less than one or more than three per cent of the tax. The minimum amount apportioned any county in the state in 1914 was \$14,000 and the maximum, \$35,000, no county receiving less than it paid except Hennepin, Ramsey and St. Louis counties.

The following table shows the total tax for all purposes and the amount and per cent of educational and road taxes for the years indicated.

TABLE NO. 5

Statement Showing Total Taxes Levied for all Purposes, and the Amount and Per Cent Levied for Education and for Roads and Bridges, 1900 to 1913 Inclusive

Year	Total Taxes	Education		Roads and Bridges	
		Amount	Per Cent of Total	Amount	Per Cent of Total
1900.....	\$14,963,901	\$5,177,246	34.60	\$922,546	6.17
1901.....	16,269,671	5,596,934	34.40	1,097,940	6.75
1902.....	18,520,946	6,597,510	35.62	1,438,064	7.76
1903.....	19,926,197	7,279,011	36.53	1,635,804	8.21
1904.....	20,989,645	7,679,338	36.59	1,765,842	8.41
1905.....	22,355,326	8,018,144	35.87	1,955,972	8.75
1906.....	23,472,577	8,436,484	35.94	2,104,967	8.97
1907.....	27,162,153	9,545,967	35.14	2,508,524	9.24
1908.....	28,732,636	9,874,384	34.37	2,841,837	9.89
1909.....	30,813,670	10,469,715	33.98	3,119,931	10.13
1910.....	33,373,921	11,401,469	34.16	3,390,969	10.19
1911.....	35,974,753	12,187,908	33.88	3,746,780	10.42
1912.....	38,567,105	13,330,652	34.56	4,278,681	11.09
1913.....	46,234,143	14,290,093	30.91	7,077,823	15.31
Totals.....	\$377,354,644	\$129,884,855	34.42	\$37,885,680	10.04

It may be of interest to note that of each dollar levied in direct taxes for all purposes during the period covered in the above table, nearly 34½ cents were levied for education and educational institutions. The tax levy, however, does not represent the total cost of education in the state. In addition to tax levies, large appropriations are made at each session of the legislature for educational purposes which are paid out of the state revenue fund. The total cost of the educational system of the state will be found on another page of this report.

The levy for roads and bridges during the same period averages a little over ten cents of each dollar levied for all purposes. In 1913, the first year of the one mill tax levy for roads, the average was nearly 15½ cents of each dollar of the total levy.

#### Comparative Statement of Tax Levies for the Years 1906, 1908, 1910, 1912 and 1913

Table No. 6 shows the assessed value of the taxable property of the state and the amount and purpose of all tax levies for the years 1906, 1908, 1910, 1912 and 1913 respectively. The levies for state, county, city and village, township, and school district purposes are shown separately for each year.

The summary appended to the table shows for each year:

1. The amount levied for support of state government and state institutions (revenue fund).
2. The amount levied for other state purposes exclusive of education and roads and bridges.
3. The total amount levied by the state, counties and school districts for education and educational institutions.
4. The amount levied by the state, counties and townships for roads and bridges.
5. The amount levied for county purposes exclusive of education and roads and bridges.
6. The amount levied for city and village purposes exclusive of special assessments.
7. The amount levied for township purposes exclusive of roads and bridges.

### Per Cent of Increases

The increase in the total amount of taxes levied for all purposes in 1908 over 1906 was \$5,260,070.49, or 22.4 per cent; in 1910 over 1908, \$4,641,284.72, or 16.1 per cent; in 1912 over 1910, \$5,193,183.71, or 15.5 per cent; in 1913 over 1912, \$7,665,037.68, or 19.9 per cent. The total levy in 1906 was \$23,472,566.43, and in 1913, \$46,232,143.03, an increase of \$22,759,576.60, or 97 per cent in seven years.

For specific purposes (summary) the amounts and percentages of increases in 1913 over 1906 were as follows:

	Amount		Increase	Per Cent of Increase
	1906	1913		
1. State revenue...	\$1,100,420.90	\$3,231,824.07	\$2,131,403.17	193
2. Other state purposes .....	275,105.25	493,622.21	218,516.96	79
3. Education .....	8,436,484.64	14,482,057.38	6,045,572.74	72
4. Roads and bridges	2,104,967.56	7,077,823.57	4,972,856.01	236
5. Counties .....	3,685,812.33	5,883,316.92	2,197,504.59	60
6. Cities and villages	6,977,320.72	13,167,807.68	6,190,486.96	89
7. Townships .....	892,455.03	1,895,691.20	1,003,236.17	112
Totals .....	\$23,472,566.43	\$46,232,143.03	\$22,759,576.60	97

**TABLE NO. 6**  
**Comparative Statement of Tax Levies in the State of Minnesota for the Years 1906, 1908, 1910, 1912 and 1913**

	1906	1908	1910	1912	1913
<b>ASSESSMENT</b>					
Taxable real property.....	\$753,585,056	\$898,993,781	\$1,013,542,817	\$1,154,269,735	\$1,105,064,616
Taxable personal property.....	163,432,357	166,016,420	181,419,495	185,489,012	204,905,686
Total .....	\$917,017,413	\$1,065,010,201	\$1,194,962,312	\$1,339,758,747	\$1,369,970,302
<b>Taxable money and credits</b>					
State tax rate including school and road levy.....	2.78	3.33	2.70	3.58	5.03
Average local tax rate.....	22.82	23.65	25.22	24.16	28.37
Total tax rate (mills).....	25.60	26.98	27.92	27.74	33.40
<b>STATE TAXES</b>					
For support of state government and state institutions (Revenue Fund) .....	\$1,100,420.90	\$1,707,574.03	\$1,076,409.55	\$2,346,840.29	\$3,231,824.07
<b>STATE TAX LEVY FOR SPECIFIC PURPOSES</b>					
Soldiers' relief fund.....	\$91,701.75	\$106,501.02	\$119,496.23	\$134,083.97	\$137,117.28
Road and bridge fund.....	45,850.87	53,230.51	50,748.12	335,209.92	1,371,172.87
Prison building fund.....	.....	.....	298,740.58	268,107.94	274,234.56
National Guard Armories.....	.....	159,751.53	203,143.60	134,083.97	41,135.19
Educational buildings.....	.....	.....	.....	.....	191,984.21
Itasca State Park.....	.....	.....	.....	.....	27,423.45
State school and university fund.....	1,127,970.12	1,309,946.75	1,470,499.70	1,649,040.52	1,686,096.90
Interest and principal on state loans.....	414,020.46	512,003.78	692,599.01	731,265.91	878,096.04
Funding tax fund.....	183,403.50	213,002.04	.....	.....	.....
Historical society.....	.....	.....	.....	.....	13,711.73
Total .....	\$2,963,367.60	\$4,092,029.66	\$3,920,636.79	\$5,598,692.52	\$7,862,776.36
<b>COUNTY TAXES</b>					
Revenue fund.....	\$2,689,110.29	\$3,134,612.25	\$3,540,769.83	\$3,499,722.68	\$3,798,458.60
Road and bridge.....	496,404.44	786,472.59	1,012,422.25	1,514,931.57	2,185,290.89
Other taxes and special assessments.....	913,897.95	1,221,243.55	1,575,419.91	1,543,027.08	1,838,991.43
Total .....	\$4,099,412.68	\$5,152,328.39	\$6,128,611.99	\$6,557,681.33	\$7,802,740.92

## CITY AND VILLAGE TAXES

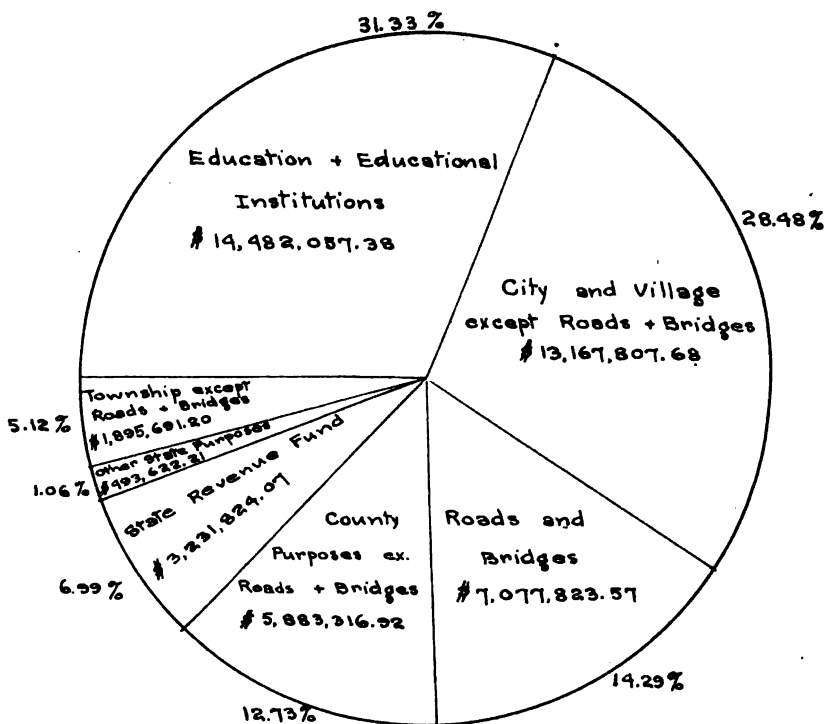
Revenue fund.....	\$3,709,172.49	\$4,416,914.88	\$5,329,090.37	\$5,420,908.95	\$6,798,169.87
Road and bridge.....	330,508.96	411,232.10	446,907.02	513,731.99	671,370.04
(Other taxes and special assessments.....)	3,201,904.96	3,511,535.90	5,031,204.44	5,779,403.86	6,239,143.44
Total.....	\$7,241,587.41	\$8,639,682.88	\$10,927,131.83	\$11,914,124.80	\$13,698,682.37
TOWNSHIP TAXES					
Revenue fund.....	\$612,583.90	\$663,305.14	\$690,841.37	\$753,061.35	\$836,827.14
Road and bridge.....	1,232,202.29	1,580,881.87	1,751,891.63	1,914,818.41	2,860,989.75
(Other taxes and special assessments.....)	221,908.26	310,882.98	364,137.75	512,147.64	1,023,740.22
Total.....	\$2,066,694.45	\$2,555,159.99	\$2,812,870.75	\$3,180,027.40	\$4,730,557.11
SCHOOL DISTRICT TAXES.....	\$7,101,504.29	\$8,293,436.00	\$9,584,670.28	\$11,316,579.30	\$12,147,386.27
GRAND TOTAL.....	\$23,472,577.06	\$28,732,636.92	\$33,373,921.64	\$38,567,105.35	\$46,232,143.03

## Comparative Summary of Tax Levies Showing Purpose for Which Same Were to be Used

State government and state institutions (Revenue fund).....	\$1,100,420.90	\$1,707,574.03	\$1,076,409.55	\$2,346,840.29	\$3,231,824.07
Building funds (State, Soldiers' relief, etc.).....	275,105.25	319,503.06	418,236.81	402,251.91	493,692.21
Education and educational institutions.....	8,436,484.64	10,034,136.17	11,604,613.09	13,465,326.74	14,482,057.38
Roads and bridges exclusive of roads and assessments.....	2,104,987.56	2,841,837.07	3,390,969.02	4,278,681.80	7,077,823.57
County purposes exclusive of roads and bridges.....	3,685,812.33	4,464,256.56	5,251,709.54	5,202,129.53	5,853,316.92
City and village purposes exclusive of roads and bridges.....	6,977,320.72	8,313,171.38	10,471,040.65	11,517,405.36	13,107,807.68
Township purposes exclusive of roads and bridges.....	892,455.03	1,050,158.65	1,157,942.98	1,294,459.63	1,895,691.20
Total.....	\$23,472,566.43	\$28,732,636.92	\$33,373,921.64	\$38,567,105.35	\$46,232,143.03

DIAGRAM C

Diagram Showing Amount and Per Cent of General Property Taxes Levied for Specific Purposes in 1913 (Payable in 1914)



Amount Levied for Specific Purposes in 1913

Education and educational institutions.....	\$14,482,057.38
City and village, except roads and bridges.....	13,167,807.68
Roads and bridges.....	7,077,823.57
County purposes, except roads and bridges.....	5,883,316.92
State revenue fund.....	3,231,824.07
Other state purposes.....	493,622.21
Township purposes, except roads and bridges.....	1,895,691.20

Total .....	\$46,232,143.03
-------------	-----------------

### Apportionment of the Tax

The distribution of each \$100 levied in taxes in each of the years given above was as follows:

	1906	1908	1910	1912	1913
1. State revenue.....	\$4.70	\$5.94	\$3.24	\$6.09	\$6.99
2. Other state purposes....	1.17	1.12	1.25	1.04	1.06
3. Education .....	35.94	34.92	34.77	34.91	31.33
4. Roads and bridges.....	7.90	9.89	10.16	11.09	14.29
5. Counties .....	15.70	15.53	15.74	13.64	12.73
6. Cities and villages.....	29.72	28.94	31.37	29.87	28.48
7. Townships .....	4.87	3.66	3.47	3.36	5.12
	<hr/> \$100.00	<hr/> \$100.00	<hr/> \$100.00	<hr/> \$100.00	<hr/> \$100.00

### The Division and Purpose of Each Dollar of Taxes Levied in 1913

The division of each dollar of the direct tax levy in 1913 among the different units of government was approximately as follows: the state 17 cents, the counties 17 cents, cities and villages 29½ cents, townships 10¼ cents, and school districts 26¼ cents.

The purpose for which each dollar of taxes was levied in the same year was as follows: support of state government and state institutions 7 cents, other minor state purposes 1 cent, education and educational institutions 31⅓ cents, roads and bridges 14⅓ cents, counties 12¾ cents, cities and villages 28½ cents, and townships 5⅓ cents.

### Comparative Tax Levies in 1907 and 1913 in Each County of the State

Table No. 7 gives a comparative summary of tax levies in 1907 and 1913 in each county of the state, showing the amount levied in each year by counties for the support of state government and state institutions (revenue fund), and the amount levied for other state purposes, such as soldiers' relief, prison building fund, and other minor state levies. It also shows the amount levied in each county for educational purposes, for roads and bridges, and the amount levied for county, city and village, and township purposes exclusive of roads and bridges. The total levy in each county for the respective years and the total for each purpose is also shown.



TABLE NO. 7

Comparative Summary of Tax Levies in 1907 and 1913 for Each County of the State, Showing Amount Levied in Each Year for Different Purposes, With Per Cent of Increase Over 1907

	State Government and State Institutions (Revenue Fund)	Building Fund (State) Soldiers Relief and State Park Funds	For Education Educational Institutions	For Roads and Bridges Exclusive of Street Assessments	For County Purposes Exclusive of Roads and Bridges	For City and Village Purposes Exclusive of Roads and Bridges	For Township Purposes Exclusive of Roads and Bridges	Total	Per Cent of Increase over Tax Levy of 1907
AITKIN—									
1907	\$7,545.15	\$2,219.16	\$67,786.43	\$39,271.67	\$29,029.94	\$4,604.83	\$11,230.77	\$161,687.95	81.01
1913	12,320.72	2,658.02	100,533.35	76,750.33	67,080.54	12,534.82	20,486.58	262,664.66	
ANOKA—									
1907	5,548.77	1,631.41	45,008.04	22,183.03	22,433.92	4,970.92	9,250.51	111,040.60	69.84
1913	11,643.86	2,493.80	64,472.86	32,798.98	34,535.88	14,537.05	7,808.14	186,591.57	
BECKER—									
1907	10,406.93	3,080.85	60,910.41	22,097.94	44,253.98	9,619.67	7,243.40	157,598.18	60.61
1913	17,613.40	3,782.11	101,080.88	37,288.03	61,524.42	17,412.15	14,422.96	253,123.95	
BELTRAMI—									
1907	10,268.79	3,019.63	86,799.31	51,908.30	66,020.29	26,905.85	9,211.02	254,129.19	94.82
1913	15,939.09	3,411.64	154,043.46	81,496.06	137,660.20	73,564.59	28,386.97	495,092.01	
BENTON—									
1907	4,150.28	1,220.67	27,062.91	16,580.02	16,895.50	7,148.70	7,872.49	80,910.57	79.44
1913	9,728.55	2,067.15	45,812.71	32,897.36	26,582.88	17,704.23	10,442.34	145,186.21	
BIG STONE—									
1907	7,379.94	2,170.56	47,845.22	9,910.93	17,738.15	5,811.30	4,980.61	95,845.71	82.12
1913	12,972.59	2,768.95	70,364.10	27,580.45	26,280.55	15,359.24	19,220.99	174,562.87	
BLUE EARTH—									
1907	21,947.71	6,455.19	119,077.63	22,526.12	50,245.72	83,521.78	25,993.87	329,768.03	52.72
1913	36,747.04	7,842.67	143,452.78	55,525.49	89,491.27	113,577.08	56,982.59	503,618.87	
BROWN—									
1907	13,762.11	4,047.68	82,003.17	28,148.16	35,321.90	20,862.45	8,602.38	190,545.85	43.16
1913	23,476.94	4,993.91	102,411.99	67,838.94	45,363.67	19,486.91	8,983.38	272,775.74	
CARLTON—									
1907	7,177.85	2,111.12	87,905.26	24,775.22	28,631.68	62,248.87	9,093.82	221,933.82	43.39
1913	12,946.24	2,741.07	110,602.99	42,528.46	64,145.42	73,730.77	11,633.11	318,232.08	
CARVER—									
1907	8,254.50	2,427.78	45,857.82	11,141.20	20,618.17	7,538.80	20,980.79	116,817.07	65.25
1913	18,213.98	3,861.76	68,004.21	48,090.58	27,563.34	11,407.00	23,210.26	193,041.13	
CASS—									
1907	6,442.25	1,894.78	73,504.09	25,734.80	44,793.26	2,100.05	6,061.26	160,520.49	70.71
1913	12,317.46	2,673.27	107,153.67	71,091.10	54,779.06	11,203.86	14,811.10	274,029.51	

[illegible]

TABLE NO. 7—Continued

Comparative Summary of Tax Levies in 1907 and 1913 for Each County of the State, Showing Amount Levied in Each Year for Different Purposes, With Per Cent of Increase Over 1907

	State Government and State Institutions (Revenue Fund)	Building Fund (State Soldiers' Relief and State Park Funds)	For Education and Educational Institutions	For Roads and Bridges Exclusive of Street Assessments	For County Purposes Exclusive of Roads and Bridges	For City and Village Purposes Exclusive of Roads and Bridges	For Township Purposes Exclusive of Roads and Bridges	Total	Per Cent of Increase over Tax Levy of 1907
HOUSTON—									
1907	8,798.97	2,587.93	48,931.03	8,075.59	21,648.90	5,029.31	16,365.71	111,437.44	70.43
1913	14,450.95	3,063.44	58,076.03	43,795.45	30,166.60	10,091.28	30,278.71	189,922.46	
HUTCHINSON—									
1907	5,761.95	1,694.69	49,742.85	32,282.71	26,991.71	5,493.09	8,135.21	130,102.21	40.23
1913	8,233.99	1,750.42	76,140.22	41,102.65	31,736.63	8,504.87	14,999.77	182,438.55	
ISANTI—									
1907	4,003.59	1,353.99	31,565.64	10,222.17	16,467.04	5,247.36	8,977.83	78,437.62	62.46
1913	8,186.56	1,737.74	42,658.73	35,501.80	27,701.57	5,109.70	6,530.26	127,427.36	
ITASCA—									
1907	32,829.52	9,653.73	175,034.10	76,806.63	105,927.93	53,432.02	20,091.47	473,777.40	114.07
1913	59,250.14	12,859.59	334,136.62	201,421.73	132,753.26	205,464.91	68,342.45	1,014,228.70	
JACKSON—									
1907	13,675.20	4,022.11	78,204.41	27,084.26	21,053.76	15,648.33	8,429.52	171,117.59	90.71
1913	23,904.10	5,116.54	99,368.42	80,967.80	32,661.71	21,965.18	62,330.92	326,344.67	
KANABEC—									
1907	3,014.67	886.66	26,240.78	15,776.23	14,007.16	4,228.01	3,394.20	67,547.71	81.35
1913	5,650.60	1,213.39	41,836.84	33,144.40	22,857.65	5,474.86	12,319.82	122,497.56	
KANDIYOH—									
1907	12,606.05	3,707.66	66,800.86	22,292.04	49,834.08	34,230.67	5,304.34	194,824.70	47.07
1913	22,397.37	4,740.97	90,430.69	74,242.24	49,816.76	35,776.29	9,105.09	286,529.41	
KITTSON—									
1907	7,471.85	2,197.00	46,460.31	24,139.15	37,325.01	4,815.84	7,953.47	130,363.25	62.14
1913	13,988.16	2,993.86	66,266.32	50,613.11	53,561.02	11,723.78	12,220.28	211,368.53	
KOCHICHING—									
1907	7,237.54	2,128.68	59,135.72	16,856.52	30,144.85	3,437.90	10,574.26	129,515.47	182.31
1913	16,169.02	3,462.01	116,422.13	64,781.04	78,099.35	60,331.03	26,369.23	365,633.81	
LAC QUI PARLE—									
1907	12,049.87	3,544.07	67,650.53	21,448.25	35,756.80	12,344.10	5,998.02	158,821.04	79.25
1913	22,750.89	4,852.46	98,876.24	69,834.03	55,264.69	26,687.48	6,416.25	284,692.04	
LAKE—									
1907	7,122.29	2,094.79	60,195.55	23,707.95	27,478.18	8,741.45	6,375.73	135,715.94	46.15
1913	9,848.84	2,134.38	69,640.28	48,519.24	42,260.23	16,956.58	8,988.38	198,347.93	

LE SUEUR—	3,137.06	10,686.02	1907	68,999.01	13,629.63	31,576.28	11,482.87	18,097.23	155,588.10
LINCOLN—	4,140.10	19,345.23	1913	82,284.01	41,304.98	43,583.02	20,962.66	24,362.37	236,104.40
LYON—	6,541.95	14,432.47	1907	42,868.74	9,364.39	25,112.56	9,268.23	3,628.77	98,708.74
LYON—	3,001.21	1,924.10	1907	56,062.17	47,139.52	33,717.50	9,930.91	10,721.80	175,095.58
MCLEOD—	4,068.63	13,629.35	1907	87,459.48	13,748.15	32,616.88	22,711.15	12,488.62	186,962.26
MCLEOD—	5,112.94	23,994.21	1913	104,732.67	78,683.08	58,192.63	36,897.23	16,636.65	326,249.30
MAHON—	3,345.35	11,374.18	1907	59,136.45	32,640.90	30,526.30	12,003.39	8,303.19	157,329.85
MAHON—	4,688.67	21,903.61	1913	83,222.22	78,591.59	44,932.65	22,848.72	7,216.67	263,404.13
MARSHALL—	2,027.24	4,879.31	1907	596.24	1,788.86	7,751.18	6,203.25	139.60	16,589.16
MARSHALL—	9,957.07	19,576.71	1907	69,739.31	32,119.29	60,461.30	12,758.53	13,407.29	81,354.98
MARTIN—	4,056.44	18,978.71	1913	100,648.72	65,664.51	100,036.03	23,585.47	30,371.34	338,393.83
MARTIN—	4,552.29	15,477.82	1907	98,030.28	35,931.97	41,056.69	19,592.32	8,080.74	212,722.11
MEEKER—	5,733.72	26,861.59	1913	106,093.80	77,211.70	84,780.67	35,260.45	45,924.73	384,808.66
MILLER LACS—	3,194.52	10,861.38	1907	55,604.09	20,303.77	36,115.15	7,089.46	7,900.83	141,105.24
MILLER LACS—	19,635.52	4,209.94	1913	83,111.53	79,194.83	38,303.82	13,541.68	9,713.39	247,710.71
MORRISON—	1,017.25	3,458.66	1907	45,224.27	20,354.45	15,597.55	3,527.37	3,566.81	92,746.36
MORRISON—	1,668.06	7,774.70	1913	68,896.54	43,178.80	25,201.52	16,323.54	7,091.35	170,134.51
MOWER—	2,565.77	8,723.65	1907	77,170.47	33,708.71	35,526.84	24,648.33	26,589.51	209,473.28
MOWER—	3,776.20	17,688.27	1913	115,776.46	61,580.97	64,241.56	33,902.18	25,678.32	322,643.96
MURRAY—	5,113.88	17,387.23	1907	93,013.12	21,934.71	39,625.86	47,456.87	10,530.80	235,062.47
MURRAY—	6,311.41	20,508.13	1913	131,909.77	82,023.10	55,472.12	87,634.16	20,738.15	413,596.84
NICOLLET—	9,857.91	11,834.15	1907	58,716.45	23,857.98	20,220.65	9,704.88	8,408.57	136,223.31
NICOLLET—	16,483.27	21,296.11	1913	82,297.27	49,959.29	39,025.16	21,188.51	9,835.38	136,259.60
NOBLES—	2,899.38	14,282.04	1907	44,999.52	15,645.03	31,833.87	17,757.41	10,451.21	173,283.25
NOBLES—	3,519.06	26,544.56	1913	53,076.45	32,100.31	30,896.54	16,611.45	25,326.95	192,830.46
NORMAN—	4,200.77	10,236.50	1907	79,930.62	30,799.77	33,366.99	18,611.45	26,649.21	276,370.10
NORMAN—	5,672.91	15,851.97	1913	106,949.76	48,924.46	34,302.25	9,981.63	6,913.74	160,665.78
OLMSTED—	3,010.73	16,613.51	1907	54,117.58	25,700.23	50,705.37	14,110.47	5,803.44	214,313.11
OLMSTED—	3,369.18	27,233.76	1913	76,331.57	43,191.39	56,655.99	33,149.22	11,895.04	261,542.05
OLMSTED—	4,866.32	16,613.51	1907	97,902.82	36,337.33	33,149.22	60,757.81	11,895.04	261,542.05
OLMSTED—	5,739.35	27,233.76	1913	135,453.23	72,112.93	46,907.25	87,779.23	45,984.82	420,809.57

TABLE NO. 7—Continued  
Comparative Summary of Tax Levies in 1907 and 1913 for Each County of the State, Showing Amount Levied in Each Year for Different Purposes, With Per Cent of Increase Over 1907

	State Government and State Institutions (Revenue Fund)	Building Fund (State Relief and State Park Funds)	For Education and Educational Institutions	For Roads and Bridges Exclusive of Street Assessments	For County Purposes Exclusive of Roads and Bridges	For City and Village Purposes Exclusive of Roads and Bridges	For Township Purposes Exclusive of Roads and Bridges	Total	Per Cent of Increase over Tax Levys of 1907
OTTER TAIL—									
1907.....	20,971.22	6,168.00	152,811.65	45,813.93	76,789.78	44,332.52	18,318.49	398,205.83	
1913.....	33,160.90	7,030.13	177,703.75	104,855.34	83,239.52	55,272.52	32,706.48	495,768.64	34.65
PENNINGTON*—									
1907.....	8,003.52	1,721.45	67,738.80	22,499.54	51,710.57	53,199.59	7,951.85	212,924.32	
1913.....	7,954.34	2,339.51	86,923.02	38,787.70	27,085.97	15,443.53	13,002.51	180,474.02	52.52
1913.....	13,255.49	2,852.65	102,975.65	74,577.82	46,064.77	15,443.53	20,561.64	275,721.58	
PIPESTONE—									
1907.....	7,735.16	2,275.04	59,151.58	16,510.96	18,753.07	16,661.18	6,651.98	127,738.97	
1913.....	15,510.23	3,316.99	69,164.03	31,637.00	35,906.98	23,961.82	18,881.86	198,378.93	55.30
POLK—									
1907.....	18,331.65	5,391.65	152,210.72	47,337.27	126,799.45	81,694.05	22,047.93	453,812.72	
1913.....	33,987.71	7,261.19	226,992.35	98,913.15	104,155.28	116,283.82	35,429.46	623,023.00	37.29
POPE—									
1907.....	8,143.29	2,395.08	51,807.30	15,161.16	24,522.40	8,553.35	5,662.12	116,244.79	
1913.....	14,556.12	3,100.75	72,536.00	27,792.58	36,318.62	12,544.82	25,988.04	192,836.93	65.89
RAMSEY—									
1907.....	18,418.13	54,149.38	835,054.37	12,745.17	321,167.11	1,597,012.75	2,147.35	3,206,384.46	
1913.....	346,034.45	71,467.15	1,116,081.76	264,006.63	683,512.40	2,399,162.28	4,063.62	4,884,358.29	52.33
RED LAKE*—									
1907.....	5,546.18	1,631.22	54,873.05	24,189.67	39,882.73	18,523.65	8,346.56	152,993.06	
1913.....	13,603.42	2,907.25	102,885.93	45,022.06	82,593.54	63,477.06	14,269.92	324,759.18	112.27
REDWOOD—									
1907.....	17,879.23	5,258.59	93,101.35	45,316.32	39,211.18	16,059.58	10,611.38	227,437.58	
1913.....	27,422.26	5,880.61	116,333.95	51,719.25	63,768.78	19,231.03	17,129.50	301,483.41	32.56
RENVILLE—									
1907.....	18,178.66	5,346.66	104,702.58	32,739.95	51,682.85	22,354.74	17,162.03	252,167.47	
1913.....	30,968.85	6,625.36	128,858.55	76,766.77	52,089.23	21,590.30	23,052.08	339,951.14	34.81
RICE—									
1907.....	15,071.27	4,432.72	89,659.17	31,719.09	31,729.65	42,363.48	5,674.57	220,678.95	
1913.....	27,024.72	5,692.46	131,714.16	82,476.10	54,118.51	72,336.98	16,331.74	389,094.67	76.59

\*Red Lake and Pennington combined in 1913 to compare with 1907.

ROCK—	1907	9,512.41	2,797.76	53,440.77	20,030.92	24,030.54	9,760.72	8,675.44	138,248.58
ROCK—	1913	20,153.16	4,301.77	77,393.03	57,340.52	28,462.66	16,040.33	19,291.49	222,982.96
ROSEAU—	1907	3,779.97	1,111.76	40,571.98	15,632.64	22,110.92	2,609.46	9,294.61	95,131.34
ROSEAU—	1913	9,569.55	2,141.10	58,082.96	42,926.99	65,182.69	15,297.09	18,092.67	131,393.05
ST. LOUIS—	1907	398,580.31	117,173.47	1,511,805.76	245,606.54	317,906.05	1,036,350.39	43,258.29	3,670,490.81
ST. LOUIS—	1913	731,959.51	157,408.64	2,744,356.13	1,210,865.33	844,208.63	2,829,119.88	108,460.00	8,426,378.12
SCOTT—	1907	7,433.98	2,168.45	38,592.97	13,820.32	23,560.59	7,462.76	4,375.51	97,032.56
SCOTT—	1913	14,507.10	3,105.64	54,642.09	22,857.34	32,271.96	12,455.11	9,813.70	149,052.94
SHERBURNE—	1907	3,637.90	1,069.96	28,267.63	16,761.22	16,875.73	3,457.99	4,858.82	74,929.25
SHERBURNE—	1913	7,191.01	1,541.73	39,423.78	26,103.54	19,831.18	7,727.43	4,900.74	106,719.41
SIBLEY—	1907	11,859.50	3,488.09	54,261.42	25,732.01	32,242.16	6,976.22	7,899.92	142,459.32
SIBLEY—	1913	20,522.18	4,363.01	65,155.23	65,315.56	27,135.08	9,759.36	18,057.04	210,337.46
STEARNS—	1907	22,963.67	6,754.01	148,399.24	38,455.79	65,125.61	84,135.04	16,803.15	382,636.51
STEARNS—	1913	42,610.52	9,077.13	206,291.36	76,152.70	84,203.56	82,126.04	60,475.21	560,936.52
STEELE—	1907	11,417.54	3,269.86	56,094.19	22,864.83	23,832.34	15,421.73	10,876.79	143,087.28
STEELE—	1913	18,456.61	3,910.78	86,388.41	47,261.58	27,103.12	23,725.13	35,874.01	242,758.64
STEVENS—	1907	7,525.53	2,216.44	49,909.83	12,465.70	28,551.41	17,281.37	7,416.61	125,377.29
STEVENS—	1913	13,243.01	2,830.10	70,387.15	42,573.15	34,124.89	14,947.49	4,483.83	183,089.62
SWIFT—	1907	8,540.22	2,511.82	55,941.06	16,686.94	22,181.06	11,706.83	10,824.42	128,392.35
SWIFT—	1913	18,107.95	3,859.98	79,101.11	42,838.06	35,055.12	25,392.05	14,152.13	217,506.42
TODD—	1907	10,258.51	3,002.50	78,404.21	27,811.37	41,187.08	13,136.87	7,770.99	181,521.33
TODD—	1913	17,160.56	3,687.62	106,258.12	65,231.51	50,787.60	12,751.04	13,378.22	266,254.70
TRAVERSE—	1907	7,016.50	2,063.76	62,597.51	12,346.84	19,141.55	13,247.62	9,794.98	106,508.97
TRAVERSE—	1913	13,572.73	2,978.50	62,545.01	29,101.04	25,091.75	11,886.53	9,341.45	154,823.01
WABASHA—	1907	10,516.24	3,093.00	71,440.01	20,488.07	35,767.11	17,980.20	18,564.98	177,849.61
WABASHA—	1913	19,769.54	4,149.08	91,143.64	35,556.08	53,448.90	24,746.61	39,524.14	267,337.99
WADENA—	1907	4,523.48	1,332.37	31,556.12	10,769.29	21,066.92	8,037.60	3,841.42	79,138.20
WADENA—	1913	6,542.67	1,357.92	47,557.70	23,793.95	26,433.05	6,019.15	6,509.82	119,256.26
WASECA—	1907	8,871.11	2,608.15	48,125.54	20,021.81	24,298.74	10,017.90	5,426.12	119,370.37
WASECA—	1913	16,240.28	3,468.22	65,707.90	41,084.24	29,327.91	22,161.96	12,715.28	190,705.79
WASHINGTON—	1907	16,260.26	4,782.42	97,621.14	20,370.16	38,942.63	67,728.84	4,591.48	250,707.92
WASHINGTON—	1913	24,457.16	5,181.93	111,986.02	43,370.61	51,713.22	73,075.52	16,037.80	325,852.26

TABLE NO. 7—Continued

Comparative Summary of Tax Levies in 1907 and 1913 for Each County of the State, Showing Amount Levied in Each Year for Different Purposes, With Per Cent of Increase Over 1907

	State Government and State Institutions (Revenue Fund)	Building Fund (State) Soldiers' Relief and State Park Funds	For Education and Educational Institutions	For Roads and Bridges Exclusive of Street Assessments	For County Purposes Exclusive of Roads and Bridges	For City and Village Purposes Exclusive of Roads and Bridges	For Township Purposes Exclusive of Roads and Bridges	Total	Per Cent of Increase over Tax Levy of 1907
WATONWAN—									
1907.....	9,275.89	2,728.19	50,138.96	28,308.85	19,954.88	12,459.73	4,049.12	126,915.62	
1913.....	16,065.70	3,443.03	66,891.05	38,495.19	25,302.35	21,768.21	19,377.68	191,343.21	50.76
WILKIN—									
1907.....	9,413.56	2,708.68	53,663.21	17,044.88	26,350.42	12,423.83	42,046.12	163,710.70	
1913.....	15,285.24	3,287.41	74,690.52	30,252.03	22,688.53	10,295.04	45,115.06	201,613.83	23.15
WINONA—									
1907.....	22,785.15	6,701.51	142,220.00	30,990.72	47,156.07	127,014.88	10,608.34	387,476.67	
1913.....	37,146.10	7,526.39	180,983.09	66,569.80	84,080.15	134,984.01	18,329.44	529,618.98	36.68
WRIGHT—									
1907.....	11,807.17	3,472.69	84,541.84	24,412.40	23,524.93	14,846.74	11,943.82	174,549.59	
1913.....	24,531.53	5,246.22	120,880.95	92,758.80	38,300.61	22,923.38	16,193.07	320,834.56	33.81
YELLOW MEDICINE—									
1907.....	12,433.96	3,657.05	74,981.39	17,878.00	26,624.18	8,613.47	12,044.33	156,832.38	
1913.....	22,284.29	4,740.80	84,880.82	63,791.38	42,263.76	17,239.45	15,185.81	250,396.31	59.66
TOTAL—									
1907.....	\$1,781,948.54	\$524,101.70	\$9,592,776.87	\$2,508,524.68	\$4,145,127.63	\$7,676,371.21	\$933,203.10	\$27,162,053.73	
1913.....	3,231,824.07	685,586.32	14,290,093.14	7,077,823.57	5,883,316.92	13,167,807.68	1,895,691.20	46,232,143.03	70.21

### Percentage of Increase

The above table affords an interesting study of how taxes are apportioned in each county of the state and is at the same time a forcible illustration of the rapid growth in tax levies—state and local—in recent years. In 1907 the total tax levy in the state for all purposes was \$27,162,053.73, while six years later, in 1913, it amounted to \$46,232,143.03, an increase of \$19,070,089.30, or 70.2 per cent in the six-year period. In percentage of increase in the six years, roads and bridges led with 182 per cent, followed by township levies with an increase of 103 per cent. Then comes the state revenue fund levy with an increase of 81 per cent; cities and villages with 72 per cent, education with 49 per cent, counties with 42 per cent, and minor state purposes 31 per cent.

Every county in the state shows a decided increase in tax levies in the six-year period, the increases ranging from 23.2 to 390.4 per cent. The five counties showing the smallest percentage of increase were Winona, 23.2; Nicollet, 27.2; Washington, 29.9; Redwood, 32.6, and Norman, 33.4. The five counties showing the greatest percentage of increase were Mahnommen, 390.4; Koochi-ching, 182.3; St. Louis, 129.6; Roseau, 122.2, and Itasca, 114.1 per cent.

### Apportionment of the Tax

The average distribution of each \$100 paid in taxes for the levies of 1907 and 1913 was as follows:

	1907	1913
State government and institutions.....	\$6.56	\$6.99
Other minor state purposes.....	1.93	1.06
Education and educational institutions.....	35.32	31.33
Roads and bridges .....	9.23	14.29
County purposes, exclusive of roads and bridges.....	15.26	12.73
City and village purposes, exclusive of roads and bridges	28.26	28.48
Township purposes, exclusive of roads and bridges.....	3.44	5.12
	<hr/> \$100.00	<hr/> \$100.00

It will be noticed that the apportionment for minor state purposes, and for educational and county purposes was relatively less in 1913 than in 1907. This does not mean that the amount levied for these purposes was less; it simply means that the relative percentage to the total levy was less than in 1907. As a matter of fact, the amount levied for these purposes was considerably larger in 1913 than in 1907 as shown by the table. Based on assessed values the state levy is of course relatively the same in each county of the state, but the percentage of the state tax to the total tax may vary in different counties according to whether local rates are high or low.





Kittson.....	211,368.53	8.04	31.35	23.95	25.34	5.55	5.77	47,729.29	30,345.52	1.57
Koochiching.....	365,633.81	5.37	31.84	17.72	17.36	18.59	7.21	45,430.80	35,071.64	1.30
Lac qui Parle.....	284,682.04	9.70	34.73	24.53	19.41	9.38	2.25	57,735.22	46,245.38	1.17
Lake.....	198,347.93	6.04	35.11	24.46	18.46	8.55	4.53	42,003.33	21,602.33	1.65
Le Sueur.....	236,104.40	9.95	34.85	17.53	18.46	8.55	10.33	69,294.86	41,950.23	1.65
Lincoln.....	175,095.58	10.01	32.02	26.92	19.26	5.67	6.12	44,440.78	31,910.41	1.62
Lyon.....	326,249.39	10.92	32.02	26.12	17.84	11.92	5.10	62,331.62	51,910.81	1.20
McLeod.....	263,404.13	10.10	31.60	26.81	17.06	8.67	6.68	64,714.58	47,503.64	1.36
Mahtomedi.....	81,254.98	7.30	28.74	19.40	22.30	7.63	6.68	21,040.88	10,640.70	1.98
Marshall.....	338,383.83	6.47	29.74	26.81	22.03	9.14	11.93	70,877.12	44,124.33	1.72
Martin.....	384,868.66	8.47	28.74	20.06	22.03	5.47	6.93	71,677.30	58,167.83	1.23
Meeker.....	247,710.71	6.63	23.55	31.97	15.46	9.50	4.17	58,493.52	42,621.89	1.37
Miller Lake.....	170,134.51	5.55	40.50	21.36	14.81	9.50	4.17	70,067.68	16,882.31	4.15
Morrison.....	322,643.96	6.65	35.88	19.38	19.91	10.51	7.66	76,698.79	38,306.31	2.00
Mower.....	413,596.84	9.66	31.89	18.93	13.41	10.10	5.02	63,943.48	63,968.57	1.00
Murray.....	246,664.27	10.46	33.36	26.25	15.82	5.55	14.03	56,531.90	48,298.94	1.22
Nicollet.....	173,283.25	11.54	30.63	18.53	23.02	10.27	6.03	36,709.97	35,697.30	1.03
Nobles.....	276,370.10	11.64	38.70	17.70	12.41	10.37	9.16	60,714.18	37,245.37	1.06
Norman.....	214,313.11	8.97	35.62	20.15	25.97	6.58	2.71	54,482.46	57,570.52	1.28
Olmsted.....	490,809.57	7.84	32.19	17.14	11.05	20.86	10.02	74,794.33	58,570.52	1.28
Otter Tail.....	465,768.64	6.11	35.84	21.11	17.19	11.15	6.60	110,911.66	71,547.03	1.55
Pennington.....	272,921.56	4.61	31.81	10.57	24.29	11.90	7.46	45,448.94	17,492.41	1.93
Pine.....	215,794.33	5.84	37.35	27.05	16.70	5.60	3.73	77,186.28	28,830.92	2.68
Preston.....	198,378.93	9.49	34.87	15.95	18.10	12.08	9.51	47,088.25	33,620.82	1.40
Pull.....	623,023.00	6.62	36.83	15.48	16.72	18.67	5.68	103,777.55	73,802.30	1.41
Pope.....	192,836.93	9.16	27.62	15.41	18.83	16.51	13.47	48,431.73	33,485.07	1.54
Ramsey.....	4,884,358.29	8.56	22.95	20.15	13.99	49.12	13.47	253,938.32	736,245.02	1.24
Red Lake.....	111,834.86	5.99	27.83	20.14	27.61	9.12	5.64	23,143.14	11,538.26	1.93
Redwood.....	301,485.41	11.03	38.59	17.18	21.15	6.38	5.67	81,286.42	59,530.50	1.37
Renville.....	389,951.11	11.06	37.99	22.58	13.80	6.35	4.78	90,189.42	67,933.27	1.34
Rice.....	339,694.67	18.00	33.80	21.68	13.82	19.56	4.19	73,527.18	58,043.62	1.27
Rock.....	222,982.96	18.97	37.41	21.72	12.76	7.19	8.65	38,711.16	48,613.74	1.84
Roseau.....	211,393.05	18.97	27.45	20.15	30.83	7.37	8.65	46,684.85	43,613.74	1.84
St. Louis.....	8,496,378.12	10.55	22.57	15.37	7.65	33.57	1.29	310,234.96	1,591,463.95	2.19
Scott.....	149,052.94	10.55	26.26	15.33	21.65	8.36	6.58	50,388.80	31,463.87	1.40
Sherburne.....	106,710.41	18.82	36.61	24.38	18.58	7.24	4.68	48,872.68	44,508.80	2.67
Sibley.....	210,327.46	18.85	30.98	24.06	12.90	7.24	4.68	48,872.68	44,508.80	2.67
Stearns.....	560,936.52	9.23	26.75	13.55	15.01	14.64	10.78	121,627.53	92,177.51	1.31
Stevens.....	242,758.64	9.23	26.75	13.55	15.01	14.64	10.78	121,627.53	92,177.51	1.31
Swift.....	183,089.62	9.23	26.75	13.55	15.01	14.64	10.78	121,627.53	92,177.51	1.31
Todd.....	217,506.42	10.10	28.91	23.42	18.64	8.16	7.45	40,165.41	28,648.51	1.91
Traverse.....	266,254.72	10.10	28.91	23.42	18.64	8.16	7.45	40,165.41	28,648.51	1.91
Wadena.....	154,823.01	17.83	40.40	18.30	16.21	11.47	5.03	56,289.32	39,583.29	1.40
Wabasha.....	267,327.99	19.89	34.09	18.30	19.00	7.67	6.03	75,385.92	37,493.94	1.99
Wadena.....	119,256.26	8.35	36.88	19.30	9.26	9.26	14.41	33,589.16	35,152.22	1.19
Waseca.....	190,705.70	10.33	34.88	15.55	15.38	6.02	4.92	62,808.36	32,770.60	1.91
Washington.....	325,832.28	10.33	34.88	15.55	15.38	6.02	4.92	62,808.36	32,770.60	1.91
Winona.....	201,613.21	10.20	34.04	13.31	13.22	22.43	10.12	47,088.97	33,564.61	1.35
Wilkin.....	201,613.21	10.20	34.04	13.31	13.22	22.43	10.12	47,088.97	33,564.61	1.35
Wright.....	520,618.93	8.21	31.17	15.01	11.57	25.19	23.37	90,170.32	78,470.18	1.44
Yellow Medicine.....	230,854.56	8.44	27.68	12.57	11.84	25.19	23.37	90,170.32	78,470.18	1.44
Total.....	\$40,232,143.03	\$8.05	\$31.33	\$14.29	\$12.73	\$28.48	\$5.12	\$5,893,159.05	\$6,974,680.32	.84

### **The Tax Levy of 1913 and How It Was Apportioned**

Table No. 8 shows the total tax levy in 1913 for all purposes in each county of the state, and what part of each \$100 of taxes paid in 1914 went to the state, and to education, to roads and bridges, to the county, and to the cities and villages and townships of the county. The table also shows the amount of the levy in each county for all state purposes, and the amount paid by the state to each county in aid of schools, roads and bridges and other public purposes. The final column in the table shows the amount paid each county by the state for each dollar paid to the state by such county.

### **Direct Taxes Nearly All Returned to Counties and Local Units of Government**

It will be noticed from table No. 8 that only six of the eighty-six counties of the state levied more in direct state taxes than they received from the state in aid of schools, roads and bridges and other public purposes. The total state levy in 1913, payable in 1914, including the state levy for education and for roads, amounted to \$6,974,680.32, while in 1914 the state paid to counties and other local units of government \$5,893,159.05 in aid of roads, schools and other public purposes, or an average of 84 cents for each dollar received.

Excluding Hennepin, Ramsey and St. Louis counties, the total state levy for all purposes in the other eighty-three counties in 1913 amounted to \$3,433,374.25, while the payments by the state to the same counties in 1914 amounted to \$4,939,857.57, or an average of \$1.44 for each dollar paid to the state.

Excluding the same counties from the distribution of each \$100 of taxes in the above tabulation, we find that the state's proportion in the other counties is \$7.96, education, \$34.73; roads and bridges, \$20.25; counties, \$17.39; cities and villages, \$12.09, and townships, \$7.58. It will be observed that excluding the counties containing the three largest cities of the state—Minneapolis, St. Paul and Duluth—the state's proportion of the apportionment is only slightly changed. Education, roads and bridges, counties, and townships, however, get considerably more, while cities and villages get less than half of what they do when the large counties are included in the distribution.

Of the six counties that received less from the state in 1914 than the amount levied in such counties for state purposes, St. Louis county leads in smallest amount, receiving only 19 cents for each dollar levied, followed by Hennepin with 32 cents; Ramsey, 34 cents; Itasca, 81 cents; Rock, 84 cents, and Blue Earth, 92 cents.

Mille Lacs county leads in largest amount, having received \$4.15 for each dollar paid the state, followed by Clearwater with \$3.77, Hubbard, \$3.24, and Kanabec, \$3.08; eleven counties received between \$2.00 and \$3.00 for each dollar paid, twenty-three counties between \$1.50 and \$2.00, and forty-two counties between \$1.00 and \$1.50.

### **Both Direct and Indirect Taxes Paid by the People**

The above figures deal only with direct or general property taxes, and not with indirect taxes, such as gross earnings or other lieu taxes. It is not to be understood, however, that direct taxes are the only contribution made by citizens of a state to the cost of government. Nearly all indirect taxes, while paid in the first instance by the corporation or business subject to them, are in the end shifted to the citizen in the form of enhanced prices for commodity or service, so that in the final analysis the ultimate consumer practically pays all taxes. The figures are simply quoted to show that only a small part of the direct state tax is used in defraying the cost of state government.

### **Conclusions**

The foregoing brief outline of state revenues and state expenditures, and of taxes in general, is presented solely as a matter of information in the hope that it may be of some value in connection with the consideration of suggested administrative reform. The tabulation of receipts and expenditures for the different periods covered in the tables clearly indicates the rapid increase in the cost of government in Minnesota in recent years. Whether growing state expenditures can be halted or materially reduced is a question that must be left to the wisdom of the legislature. Large expenditures of course do not necessarily mean extravagant expenditures. While they may be burdensome at the time, the ultimate benefits may justify the undertaking. Nevertheless it is sometimes expedient to forego such expenditures lest the burden on property or business become so heavy as to seriously affect the industrial and commercial activities of the state.

While state expenditures show a rapid increase in recent years so also do local expenditures. Both have grown much more rapidly than population, and as already stated, probably much more rapidly than wealth. Today there is an insistent demand for lower taxes. No very substantial relief, however, can come from a reduction in state expenditures alone. It will be generally admitted by impartial students of state and local finance that all units of government—state and local—must apply the pruning knife to public expenditures if growing tax rates are to be halted.

## CHAPTER IX

**ACTIVITIES OF THE TAX COMMISSION IN 1913 AND 1914**

The activities of the commission during the past two years may be briefly summarized as follows:

1. The compilation and publication of the tax laws of the state with notes and references to supreme court decisions and opinions of the attorney general.

2. The compilation and publication of an "Assessors' Manual" containing full instructions to assessors as to their duties under the laws of the state.

3. The preparation of new listing blanks and books for the assessment of both real and personal property to conform with the provisions of the classified assessment law; and for the assessment of money and credits.

4. The preparation of an entirely new set of blank applications for the reduction of assessed valuation and the refundment of taxes, with full directions for using the same.

5. The preparation of blanks designed to secure complete and comprehensive reports of the property and franchises of public service and other corporations.

6. The securing of data covering all sales of real estate in the state made during the years 1912 and 1913 to aid the commission in equalizing the real estate assessment of the state. (The nature of the data obtained is fully explained on pages 35 to 40 of this report.)

7. A very complete investigation and valuation of the mineral lands on the Cuyuna range in Crow Wing county as shown in chapter VI of this report.

8. A complete revaluation of the mineral properties on the Vermilion and Mesabi ranges.

9. The investigation of the holdings of real and personal property of railroad companies to determine whether the same were being taxed.

10. The administration of the gross earnings tax laws of the state in accordance with the provisions of chapter 487 of the laws of 1913. This work included the examination and certification of

2,135 reports from railroad, telephone, and other public service corporations.

11. The distribution of gross earnings taxes paid by railroad companies which are not "ordinary commercial steam railroads," pursuant to the provisions of chapter 454 of the laws of 1909.

12. The consideration and determination of 8,162 complaints, petitions and applications presenting either public or private grievances growing out of the assessment and taxation of nearly every kind of property in the state subject to taxation.

13. Visits to 46 counties during the year 1913 for the purpose of investigating complaints relating to the assessment of property therein; also to inquire into the methods of assessment and taxation, and to see that all taxable property was on the tax rolls.

14. The holding of assessors' meetings in every county of the state in 1914 for the purpose of instructing assessors and other taxing officials in regard to their duties under the law.

15. The preparation of special instructions and directions to assessors, town boards of review and county boards of equalization. (See pages 26 to 35 and 42 to 48 inclusive of this report.)

16. Supervising the 1913 and 1914 assessments. This work required the writing of hundreds of letters to taxpayers, assessors, county auditors, boards of review and boards of equalization.

17. The securing, examination and tabulation of 2,280 reports from saw mill companies, water power companies, light, heat and power companies, pulp and paper manufacturing companies, street railway companies, telephone and telegraph companies, and banks, showing fully and in detail the extent and value of the property owned by them, for use in equalizing the assessment of such property.

18. The preparation of a large number and variety of valuation maps showing the assessment of different kinds and classes of personal property and real estate in the different counties of the state, and the compilation of a number of comparative valuation tables for use in equalization work.

19. The examination and tabulation of the abstracts and reports furnished by county auditors of the real and personal property assessments made in the different counties.

20. The examination of the proceedings of all county boards of equalization to determine the care with which they performed their duties and whether they had complied with the laws of the state.

21. The appointment of 89 special assessors and the making of 270 reassessments in different taxing districts of the state.

22. The equalization of the 1913 assessment requiring seven weeks of continuous work.

23. The equalization of the 1914 assessment—the first one made under the classified assessment law—which required twelve weeks of continuous work and the holding of many hearings.

24. The valuation and assessment of the property of street railway companies operating in more than one assessment district, and also the property of all telegraph companies in this state.

25. The handling of correspondence requiring the writing of more than 2,500 letters a year, and the preparing and sending out of circular letters of instructions to taxing officials numbering more than 8,000 a year.

26. The preparation and writing of more than 600 opinions construing the assessment and tax laws of the state for taxpayers and tax officials.

27. The investigation of the taxing systems and tax laws of other states.

28. The preparation and publication of the 1914 report, including a chapter on the cost of government in Minnesota.



## CHAPTER X

### RECOMMENDATIONS

The tax commission recommends that the following changes be made in the existing tax laws and taxing system of the state, viz:

First. That all property subject to an ad valorem or general property tax be assessed with reference to its value on April 1st instead of May 1st.

Second. That chapter 161, General Laws 1905, providing for the taxation of so-called "mineral rights" be amended as suggested in chapter VII of this report.

Third. That the question of creating a new county office to be filled by an officer to be known as county assessor who shall take the place of and perform all of the duties now imposed upon local assessors be given the most careful consideration.

The arguments in favor of this change are fully set forth in chapter VII of this commission's 1912 report and on page 2 of this report.

Fourth. Attention is especially called to certain recommendations in the commission's 1910 biennial report, notably to chapter XI of said report relating to the taxation of state lands for local road and school purposes; to chapter XIV of said report relating to an increase in the rate of taxation of grain in elevators; to chapter XIX relating to the assessment of logs, and to pages 3 to 6 of this report relating to the taxation of public service and other corporations. The failure to repeat these recommendations should not be construed as an abandonment of the same.

#### **Income and Single Tax Legislation**

The commission has kept in close touch with income and single tax legislation in other states and countries but does not feel that these measures where adopted are yet beyond the experimental stage. The commission believes that it would be unwise under the circumstances to adopt such measures here until it is known with a greater degree of certainty that they have proven beneficial and acceptable to the people of the states and countries where they are now being tried.

For a review of what is being done along these lines see chapters XI and XII of our 1912 report.

---

---

# APPENDIX

---

---

**EQUALIZATION  
TABLES  
LISTING BLANKS**

---

---

# EQUALIZATION

---

---

**Changes in the assessed valuation of personal property, 1913**

**Special changes in the assessed valuation of real estate, 1913**

**Changes in the assessed valuation of real estate, 1914**

**Changes in the assessed valuation of personal property, 1914**

## CHANGES IN THE ASSESSED VALUATION OF PERSONAL PROPERTY MADE BY THE TAX COMMISSION IN 1913

### AITKIN

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	5%
Item 1-E.	Stallions, etc. ....	Increased	30%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	5%
Item 11.	Motorcycles and bicycles .....	Increased	25%
Item 12.	Melodeons and organs .....	Increased	10%
Item 14.	Household goods, etc. ....	Increased	20%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	5%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 18-A.	Logs, poles, posts, etc.....	Increased	20%
Item 18-B.	Lumber, lath and shingles.....	Increased	20%
Item 18-D.	Other materials and manufactured articles.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Aitkin County State Bank, Aitkin .....	Increased	\$5,210
Item 22.	Shares of bank stock, First State Bank of Hill City, Hill City.....	Increased	950
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, Fallsade State Bank, Falls- ade .....	Increased	3,746

### \*ANOKA

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 1-E.	Stallions, etc. ....	Increased	30%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 9.	Wagons, etc. ....	Increased	10%
Item 11.	Motorcycles and bicycles.....	Increased	100%
Item 13.	Planos .....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	10%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Anoka National Bank, Anoka.....	Increased	\$443
Item 22.	Shares of bank stock, St. Francis State Bank, Anoka .....	Increased	1,300
Item 22.	Shares of bank stock, State Bank of Anoka, Anoka.....	Increased	8,186
Item 22.	Shares of bank stock, State Bank of Bethel, Bethel.....	Increased	2,696
*Assessment of the Minneapolis and St. Paul Suburban Railroad Co. under Item 37 in the Village of Columbia Heights fixed at \$4,874.			

### BECKER

Item 2-A.	Cattle under 1 year old.....	Increased	25 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 3.	Sheep .....	Increased	50 %
Item 6.	Dogs, over six months.....	Increased	66 2/3 %
Item 9.	Wagons, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	5 %
Item 11.	Motorcycles and bicycles .....	Increased	50 %
Item 12.	Melodeons and organs.....	Increased	5 %
Item 14.	Household goods, etc. ....	Increased	10 %
Item 18-B.	Lumber, lath and shingles.....	Increased	10 %
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	20 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	5 %
Item 25.	Office furniture, etc. ....	Increased	20 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10 %
Item 35.	Elevators, etc., on railway lands.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Citizens State Bank of Cal- laway, Callaway .....	Increased	\$1,696
Item 22.	Shares of bank stock, Citizens State Bank, Frazee.....	Increased	2,000
Item 22.	Shares of bank stock, First National Bank, Lake Park .....	Decreased	837

**BELTRAMI**

Item 17-A.	Merchandise of wholesale merchants.....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Beltrami County State Bank, Tenstrike .....	Decreased	\$4,157
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, First National Bank, Black-duck .....	Decreased	\$12,605
Item 22.	Shares of bank stock, Security State Bank, Spooner .....	Decreased	5,990

**†BENTON**

*Item 1-E.	Stallions, etc. ....	Increased	15%
*Item 3.	Sheep .....	Increased	50%
*Item 6.	Dogs over six months.....	Increased	100%
*Item 10.	Automobiles, etc. ....	Increased	30%
*Item 17-B.	Merchandise of retail merchants.....	Increased	5%
*Item 25.	Office furniture, etc. ....	Increased	10%
*Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Foley.....	Increased	\$1,000
Item 22.	Shares of bank stock, State Bank of Foley, Foley.....	Decreased	1,215
Item 22.	Shares of bank stock, Rice State Bank, Rice.....	Increased	370

\*Except City of East St. Cloud.

†Assessment of Granite City Railway Co. under Item 37 in the Village of Sauk Rapids fixed at \$4,200.

**BIG STONE**

Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 12.	Melodeons and organs.....	Increased	70%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Graceville .....	Increased	\$2,026
Item 22.	Shares of bank stock, Citizens National Bank, Ortonville .....	Decreased	4,063

**\*BLUE EARTH**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle, 3 years old and over.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10%
†Item 17-B.	Merchandise of retail merchants.....	Decreased	25%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	20%
†Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, National Citizens Bank, Mankato .....	Increased	\$3,155
Item 22.	Shares of bank stock, National Bank of Commerce, Mankato .....	Increased	3,600
Item 22.	Shares of bank stock, German American State Bank, Mankato .....	Increased	375
Item 22.	Shares of bank stock, Mankato State Bank, Mankato .....	Increased	1,027
Item 22.	Shares of bank stock, First National Bank, Mapleton .....	Increased	744
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, Farmers State Bank, Rapidan .....		\$6,000

\*Assessment of Consumers Power Co. increased \$10,056.

†In Village of Vernon Center only.

†Hunting Elevator Co. assessed \$1,375 in the Village of St. Clair, and same amount in the Town of Medo, for omitted personal property.

**BROWN**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	10%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	20%
Item 9.	Wagons, etc.....	Increased	10%
Item 10.	Automobiles, etc.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	10%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers State Bank of Comfrey, Comfrey .....	Increased	\$503
Item 22.	Shares of bank stock, State Bank of Essig, Essig.....	Increased	1,431
Item 22.	Shares of bank stock, Brown County State Bank, New Ulm .....	Increased	1,500
Item 22.	Shares of bank stock, State Bank of New Ulm, New Ulm .....	Increased	1,000

**CARLTON**

Item 1-E.	Stallions, etc. ....	Increased	50%
Item 2-F.	All other cattle, 3 years old and over.....	Increased	10%
Item 3.	Sheep .....	Increased	25%
Item 6.	Dogs over six months.....	Increased	70%
Item 7.	Farm tools, etc. ....	Increased	20%
Item 9.	Wagons, etc. ....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	20%
Item 18-A.	Logs, poles, posts, etc.....	Increased	5%
Item 18-B.	Lumber, lath and shingles.....	Increased	5%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%

**CARVER**

Item 7.	Farm tools, etc. ....	Increased	10 %
Item 11.	Motorcycles and bicycles .....	Increased	15 %
Item 13.	Pianos .....	Increased	10 %
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10 %
Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	25 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	33 1/2 %
Item 35.	Elevators, etc., on railway lands.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank of Carver, Carver .....	Increased	\$1,250
Item 22.	Shares of bank stock, State Bank of Cologne, Cologne .....	Increased	2,500
Item 22.	Shares of bank stock, State Bank of Hamburg, Hamburg .....	Increased	1,850
Item 22.	Shares of bank stock, Waconia State Bank, Waconia .....	Decreased	4,263

**CASS**

Item 1-E.	Stallions, etc. ....	Increased	33 1/2 %
Item 2-A.	Cattle under 1 year old.....	Increased	25 %
Item 6.	Dogs over six months.....	Increased	40 %
Item 7.	Farm tools, etc. ....	Increased	20 %
Item 9.	Wagons, etc. ....	Increased	20 %
Item 10.	Automobiles, etc.....	Increased	33 1/2 %
Item 11.	Motorcycles and bicycles .....	Increased	100 %
Item 12.	Melodeons and organs .....	Increased	10 %
Item 13.	Pianos .....	Increased	15 %
Item 14.	Household goods, etc.....	Increased	20 %
Item 17-B.	Merchandise of retail merchants.....	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Backus State Bank, Backus.....	Increased	\$332
Item 22.	Shares of bank stock, First National Bank, Cass Lake .....	Increased	1,246
Item 22.	Shares of bank stock, First State Bank of Federal Dam .....	Decreased	852
Item 22.	Shares of bank stock, First National Bank of Walker, Walker .....	Increased	2,711



## CHIPPEWA

Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	25%
Item 12.	Melodeons and organs ....	Increased	25%
Item 13.	Pianos ....	Increased	5%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers....	Increased	20%
Item 19.	Manufacturers' tools, implements and machinery..	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	5%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Home State Bank of Maynard, Maynard .....	Increased	\$244
Item 22.	Shares of bank stock, State Bank of Milan, Milan.....	Increased	750
Item 22.	Shares of bank stock, Myers State Bank, Wedg-dahl .....	Increased	766
Item 22.	Shares of bank stock, First State Bank of Wat-son, Watson .....	Increased	1,088

## CHISAGO

Item 1-E.	Stallions, etc. ....	Increased	15%
Item 2-E.	Bulls .....	Increased	20%
Item 7.	Farm tools, etc. ....	Increased	20%
Item 10.	Automobiles, etc. ....	Increased	5%
Item 12.	Melodeons and organs ....	Increased	10%
Item 13.	Pianos ....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 19.	Manufacturers' tools, implements and machinery..	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Chisago County State Bank, Center City .....	Increased	\$6,133
Item 22.	Shares of bank stock, State Bank of Harris, Har-ris .....	Increased	1,735
Item 22.	Shares of bank stock, Merchants State Bank of North Branch .....	Increased	6,394
Item 22.	Shares of bank stock, First State Bank of Stacy.....	Increased	913
Item 22.	Shares of bank stock, Standard State Bank, Tay-lors Falls .....	Increased	395

## \*CLAY

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	50%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers....	Increased	20%
Item 18-D.	Other materials and manufactured articles.....	Increased	25%
Item 19.	Manufacturers' tools, implements and machinery..	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Comstock State Bank, Com-stock .....	Increased	\$1,000
Item 22.	Shares of bank stock, State Bank of Hawley, Hawley .....	Increased	301
Item 22.	Shares of bank stock, First State Bank, Moor-head .....	Increased	2,140
Item 22.	Shares of bank stock, First National Bank, Ulen.....	Increased	2,000
Item 22.	Shares of bank stock, Ulen State Bank, Ulen.....	Decreased	1,330

\*Assessment of Union Light, Heat and Power Co. in the City of Moorhead fixed at \$6,000. The auditor of Clay County was directed to enter an assess-ment under Item 37 in the Village of Dilworth and Town of Moorhead against the above named company for property belonging to said company which had not been listed for taxation.

## CLEARWATER

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10 %
Item 1-E.	Stallions, etc. ....	Increased	50 %
Item 2-A.	Cattle under 1 year old.....	Increased	100 %
Item 2-B.	Cattle, 1 year old and under 2 years.....	Increased	25 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	5 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	40 %
Item 9.	Wagons, etc. ....	Increased	20 %
Item 10.	Automobiles, etc. ....	Increased	35 %
Item 11.	Motorcycles and bicycles .....	Increased	100 %

Item 12.	Melodeons and organs.....	Increased	10	%
Item 13.	Planos .....	Increased	30	%
Item 14.	Household goods, etc. ....	Increased	50	%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10	%
Item 17-B.	Merchandise of retail merchants.....	Increased	10	%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	33½	%
<b>Special Changes in Bank Assessments</b>				
Item 22.	Shares of bank stock, Clearwater County State Bank, Bagley .....	Decreased	\$663	
Item 22.	Shares of bank stock, First State Bank of Clearbrook, Clearbrook .....	Increased	620	
Item 37.	Goods and merchandise of wholesale merchants and jobbers, First State Bank of Clearbrook, Clearbrook .....			
Item 22.	Shares of bank stock, Security State Bank of Gonvick .....	Increased	369	

**COOK**

Item 2-E.	Bulls .....	Increased	40	%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10	%
Item 8.	Sheep .....	Increased	20	%
Item 10.	Automobiles, etc. ....	Increased	70	%
Item 11.	Motorcycles and bicycles .....	Increased	100	%
Item 13.	Planos .....	Increased	40	%
Item 14.	Household goods, etc. ....	Increased	25	%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10	%
Item 17-B.	Merchandise of retail merchants.....	Increased	10	%
Item 18-A.	Logs, poles, posts, etc. ....	Increased	20	%
Item 18-B.	Lumber, lath and shingles .....	Increased	20	%

**COTTONWOOD**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	10	%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10	%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	5	%
Item 2-D.	Cows .....	Increased	10	%
Item 9.	Wagons, etc. ....	Increased	10	%
Item 10.	Automobiles, etc. ....	Increased	25	%
Item 12.	Melodeons and organs .....	Increased	33½	%
Item 13.	Planos .....	Increased	25	%
Item 14.	Household goods, etc. ....	Increased	20	%
Item 18-B.	Lumber, lath and shingles.....	Increased	20	%
Item 25.	Office furniture, etc. ....	Increased	20	%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	50	%
Item 35.	Elevators, etc., on railway lands.....	Increased	15	%
<b>Special Changes in Bank Assessments</b>				
Item 22.	Shares of bank stock, First State Bank, Bingham Lake .....	Increased	\$1,150	
Item 22.	Shares of bank stock, State Bank of Jeffers, Jeffers .....	Increased	4,830	
Item 22.	Shares of bank stock, First National Bank, Mountain Lake .....	Increased	3,363	
Item 22.	Shares of bank stock, First State Bank, Mountain Lake .....	Increased	8,713	
Item 22.	Shares of bank stock, Citizens State Bank of Westbrook .....	Increased	3,942	
Item 22.	Shares of bank stock, First National Bank, Westbrook .....	Increased	3,770	
Item 22.	Shares of bank stock, First National Bank, Windom .....	Increased	4,262	
Item 22.	Shares of bank stock, Farmers State Bank, Windom .....	Increased	20,398	
Item 22.	Shares of bank stock, Windom National Bank, Windom .....	Increased	6,080	
Item 22.	Shares of bank stock, Windom National Bank, Windom .....	Increased	6,241	

**CROW WING**

Item 1-E.	Stallions, etc. ....	Increased	33½	%
Item 2-A.	Cattle under 1 year old.....	Increased	33½	%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10	%
Item 2-D.	Cows .....	Increased	10	%
Item 2-E.	Bulls .....	Increased	15	%
Item 7.	Farm tools, etc. ....	Increased	20	%
Item 9.	Wagons, etc. ....	Increased	10	%
Item 11.	Motorcycles and bicycles .....	Increased	25	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10	%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10	%
<b>Special Changes in Bank Assessments</b>				
Item 22.	Shares of bank stock, First National Bank, Deerwood .....	Increased	\$1,808	

**\*DAKOTA**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	20	%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10	%
Item 2-A.	Cattle under 1 year old.....	Increased	25	%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10	%
Item 2-D.	Cows .....	Increased	10	%
Item 2-F.	All other cattle 3 years old or over.....	Increased	10	%
Item 3.	Sheep .....	Increased	50	%
Item 7.	Farm tools, etc.....	Increased	20	%
Item 8.	Threshing machines, engines, etc.....	Increased	10	%
Item 9.	Wagons, etc.....	Increased	10	%
Item 12.	Melodeons and organs .....	Increased	10	%
Item 14.	Household goods, etc.....	Increased	33½	%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	5	%
Item 17-B.	Merchandise of retail merchants.....	Increased	5	%
Item 18-B.	Lumber, lath and shingles.....	Increased	10	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	5	%
Item 25.	Office furniture, etc.....	Increased	15	%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10	%
Item 35.	Elevators, etc., on railway lands.....	Increased	5	%
<b>Assessment of Omitted Banks</b>				
Item 22.	Shares of bank stock, Dakota County State Bank, Lakeville .....		\$10,092	
*Assessment of the Minneapolis and St. Paul Suburban Railroad Co. under				
Item 37 in the City of South St. Paul fixed at \$26,250.				
Assessment of Consumers Power Co. increased \$9,332.				

**DODGE**

Item 1-A.	Horses, etc., under 1 year old .....	Increased	30%
Item 2-A.	Cattle under 1 year old .....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, West Concord .....	Increased	\$880

**DOUGLAS**

Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 7.	Farm tools, etc.....	Increased	20%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	50%
Item 14.	Household goods, etc.....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	10%
Item 18-C.	Wheat, flour etc., in hands of manufacturers.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Douglas County Bank, Alexandria	Increased	\$2,630
Item 22.	Shares of bank stock, Brandon State Bank, Brandon	Increased	2,200
Item 22.	Shares of bank stock, Evansville State Bank, Evansville	Increased	1,900
Item 22.	Shares of bank stock, Farmers State Bank, Fordada	Increased	342
Item 22.	Shares of bank stock, First State Bank of Kensington	Increased	325
Item 22.	Shares of bank stock, Nelson State Bank, Nelson	Decreased	835
Item 22.	Shares of bank stock, Osakis State Bank, Osakis.....	Decreased	8,175

**FARIBAULT**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 1-E.	Stallions, etc.....	Increased	20%
Item 2-E.	Cattle under 1 year old.....	Increased	25%
Item 10.	Automobiles, etc.....	Increased	10%
Item 12.	Melodeons and organs.....	Increased	25%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Security State Bank of Delavan .....	Increased	\$1,000
Item 22.	Shares of bank stock, Farmers National Bank, Minnesota Lake .....	Increased	840

Item 22.	Shares of bank stock, State Bank of Walters, Walters .....	Increased	751
Item 22.	Shares of bank stock, Wells National Bank, Wells .....	Increased	2,400

## FILLMORE

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	5%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 10.	Automobiles, etc.....	Increased	15%
Item 12.	Melodeons and organs.....	Increased	20%
Item 13.	Pianos .....	Increased	30%
Item 14.	Household goods, etc.....	Increased	20%
Item 18-B.	Lumber, lath and shingles.....	Increased	5%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	10%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	50%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Harmony State Bank, Har- mony .....	Decreased	\$541
Item 22.	Shares of bank stock, First National Bank, Mabel .....	Increased	311
Item 22.	Shares of bank stock, State Bank of Mabel, Mabel .....	Increased	751

## FREEBORN

Item 1-A.	Horses, etc., under 1 year old.....	Increased	15%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle, 3 years old and over.....	Increased	10%
Item 4.	Hogs .....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	20%
Item 12.	Melodeons and organs.....	Increased	10%
Item 13.	Pianos .....	Increased	15%
Item 25.	Office furniture .....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Security State Bank of Alden .....	Decreased	\$2,700
Item 22.	Shares of bank stock, Citizens National Bank, Albert Lea .....	Decreased	4,149
Item 22.	Shares of bank stock, State Bank, Conger.....	Increased	733
Item 22.	Shares of bank stock, First National Bank, Em- mons .....	Increased	1,051
Item 22.	Shares of bank stock, First State Bank, Free- born .....	Decreased	1,000
Item 22.	Shares of bank stock, State Bank of Hartland, Hartland .....	Decreased	366
Item 22.	Shares of bank stock, Farmers State Bank, Hart- land .....	Decreased	1,125
Item 22.	Shares of bank stock, Farmers State Bank, Hay- ward .....	Increased	250
Item 22.	Shares of bank stock, London State Bank, Lon- don .....	Increased	475
Item 22.	Shares of bank stock, Manchester State Bank, Manchester .....	Increased	585
Item 22.	Shares of bank stock, First State Bank, Myrtle.....	Increased	893
Item 22.	Shares of bank stock, State Bank of Oakland, Oakland .....	Decreased	1,038

## \*GOODHUE

Item 9.	Wagons, etc.....	Increased	10%
Item 12.	Melodeons and organs .....	Increased	20%
Item 13.	Pianos .....	Increased	5%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	5%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	20%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%

Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Citizens State Bank, Kenyon	Increased	\$283
Item 22.	Shares of bank stock, Farmers State Bank of Kenyon, Kenyon	Increased	553
Item 25.	Office furniture, etc., Farmers State Bank of Kenyon, Kenyon		
Item 22.	Shares of bank stock, Kenyon State Bank, Kenyon	Increased	426
Item 22.	Shares of bank stock	Increased	1,500
Item 25.	Office furniture, etc., First National Bank, Red Wing		
Item 22.	Shares of bank stock, Goodhue County National Bank, Red Wing	Decreased	1,200
*Assessment of Consumers Power Co. increased \$5,800.			

## GRANT

Item 2-E.	Bulls	Increased	20 %
Item 2-F.	All other cattle 3 years old and over	Increased	25 %
Item 8.	Threshing machines and engines	Increased	10 %
Item 10.	Automobiles, etc.	Increased	33 1/4 %
Item 11.	Motorcycles and bicycles	Increased	10 %
Item 12.	Melodeons and organs	Increased	50 %
Item 13.	Pianos	Increased	20 %
Item 14.	Household goods, etc.	Increased	20 %
Item 17-B.	Merchandise of retail merchants	Increased	5 %
Item 18-B.	Lumber, lath and shingles	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery	Increased	20 %
Item 25.	Office furniture, etc.	Increased	20 %
Item 26.	Stock and furniture of sample rooms, etc.	Increased	20 %
Item 35.	Elevators, etc., on railway lands	Increased	10 %
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, First State Bank of Ashby, Ashby	Increased	\$3,422
Item 22.	Shares of bank stock, Citizens State Bank, Barrett	Increased	2,482
Item 22.	Shares of bank stock, Bank of Elbow Lake, Elbow Lake	Increased	8,117
Item 22.	Shares of bank stock, First National Bank of Elbow Lake	Increased	9,671
Item 22.	Shares of bank stock, Farmers State Bank of Hoffman	Increased	2,000
Item 22.	Shares of bank stock, State Bank of Hoffman, Hoffman	Increased	1,761
Item 22.	Shares of bank stock, First National Bank of Herman	Increased	4,814
Item 22.	Shares of bank stock, Grant County State Bank, Herman	Increased	3,871
Item 22.	Shares of bank stock, State Bank of Norcross	Increased	2,246
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Wendell	Increased	3,123

## HENNEPIN

Item 1-E.	Stallions, etc.	Increased	20 %
Item 4.	Hogs	Increased	15 %
Item 7.	Farm tools, etc.	Increased	25 %
*Item 13.	Pianos	Increased	20 %
Item 17-A.	Merchandise of wholesale merchants	Increased	5 %
Item 17-B.	Merchandise of retail merchants	Increased	5 %
Item 18-A.	Logs, poles, posts, etc.	Increased	5 %
Item 18-B.	Lumber, lath and shingles	Increased	5 %
Item 18-C.	Wheat, flour, etc., in hands of manufacturers	Increased	5 %
Item 18-D.	Other materials and manufactured articles	Increased	5 %
Item 19.	Manufacturers' tools, implements and machinery	Increased	5 %
Item 26.	Stock and furniture of sample rooms, etc.	Increased	5 %
Item 30.	Machinery and equipment of laundries	Increased	10 %
Item 31.	Steam, gasoline and oil engines and boilers	Increased	10 %
Item 32.	Steam and motor boats, etc.	Increased	15 %
Item 35.	Elevators, etc., on railway lands	Increased	5 %
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, State Bank of Hopkins, Hopkins	Increased	\$1,610
Item 22.	Shares of bank stock, State Bank, Long Lake	Increased	1,790
Item 22.	Shares of bank stock, State Bank of Mound, Mound	Decreased	4,228
Item 22.	Shares of bank stock, Merchants & Manufacturers State Bank, Minneapolis	Decreased	1,499
Item 22.	Shares of bank stock, Metropolitan National Bank, Minneapolis	Increased	2,480

Item 22.	Shares of bank stock, Minnehaha State Bank, Minneapolis .....	Increased	1,541
Item 22.	Shares of bank stock, Osseo State Bank, Osseo.....	Increased	11,425
Item 22.	Shares of bank stock, Farmers State Bank, Osseo.....	Increased	4,703
Item 22.	Shares of bank stock, Robbinsdale State Bank, Robbinsdale .....	Increased	392
Item 22.	Shares of bank stock, State Bank of Rogers, Rogers .....	Increased	243
Item 22.	Shares of bank stock, State Bank of St. Bonifacius, St. Bonifacius .....	Increased	1,267
Item 22.	Shares of bank stock, Commercial National Bank, Minneapolis .....	Increased	1,907

\*Except in City of Minneapolis.

## HOUSTON

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 1-E.	Stallions, etc. ....	Increased	10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 7.	Farm tools, etc.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 11.	Motorcycles and bicycles.....	Increased	40%
Item 12.	Melodeons and organs .....	Increased	90%
Item 14.	Household goods, etc. ....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 18-B.	Lumber, lath and shingles .....	Increased	10%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%

## \*HUBBARD

Item 1-E.	Stallions, etc. ....	Increased	15%
Item 3.	Sheep .....	Increased	50%
Item 7.	Farm tools, etc. ....	Increased	20%
Item 9.	Wagons, etc. ....	Increased	20%
Item 10.	Automobiles, etc. ....	Increased	120%
Item 11.	Motorcycles and bicycles .....	Increased	10%
Item 14.	Household goods, etc. ....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	15%
Item 18-A.	Logs, poles, posts, etc. ....	Increased	5%
Item 18-B.	Lumber, lath and shingles.....	Increased	5%
Item 19.	Manufacturers tools, implements and machinery.....	Increased	10%

## Special Changes in Bank Assessments

Item 23.	Bonds and stocks other than bank stock, State Bank of Newls.....	Increased	\$1,100
*Assessment of Red River Lumber Co. in the town of Akeley fixed at \$341,180.			

## ISANTI

No change.

## \*ITASCA

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30 %
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	25 %
Item 1-E.	Stallions, etc. ....	Increased	15 %
Item 2-A.	Cattle under 1 year old.....	Increased	66½ %
Item 2-D.	Cows .....	Increased	10 %
Item 3.	Sheep .....	Increased	50 %
Item 4.	Hogs .....	Increased	33½ %
Item 7.	Farm tools, etc. ....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	12½ %
Item 10.	Automobiles, etc. ....	Increased	12½ %
Item 13.	Pianos .....	Increased	5 %
Item 14.	Household goods, etc. ....	Increased	20 %
Item 17-B.	Merchandise of retail merchants.....	Increased	30 %
Item 18-A.	Logs, poles, posts, etc. ....	Increased	10 %
Item 18-B.	Lumber, lath and shingles .....	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	25 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	33½ %

## Special Changes in Bank Assessments

Item 22.	Shares of bank stock, Nashwauk State Bank, Nashwauk .....	Increased	\$501
*Total personal property assessment of Leon M. Bolter in the village of Grand Rapids reduced \$300.			

## JACKSON

Item 11.	Motorcycles and bicycles .....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	20%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Jackson .....	Increased	\$481
Item 22.	Shares of bank stock, Jackson National Bank, Jackson .....	Increased	501
Item 22.	Shares of bank stock, First State Bank, Okabena.....	Increased	512

## KANABEC

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10 %
Item 2-A.	Cattle under 1 year old.....	Increased	25 %
Item 2-B.	Cattle 1 year old and under 2 years.....	Increased	25 %
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	33½ %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	40 %
Item 3.	Sheep .....	Increased	50 %
Item 7.	Farm tools, etc. ....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	40 %
Item 11.	Motorcycles and bicycles .....	Increased	25 %
Item 12.	Melodeons and organs .....	Increased	33½ %
Item 13.	Pianos .....	Increased	50 %
Item 14.	Household goods, etc. ....	Increased	25 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank of Mora, Mora .....	Increased	\$833
Item 22.	Shares of bank stock, State Bank of Mora, Mora.....	Increased	366

## KANDIYOHI

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	5%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	20%
Item 11.	Motorcycles and bicycles .....	Increased	25%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	20%
Item 18-D.	Other materials and manufactured articles.....	Increased	25%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20%
Item 25.	Office furniture, etc. ....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, State Bank of Kandiyohi, Kandiyohi .....	Increased	\$235
Item 22.	Shares of bank stock, Green Lake State Bank, Spicer .....	Increased	295
Item 22.	Shares of bank stock, Farmers State Bank of Sunburg .....	Increased	858
Item 22.	Shares of bank stock, Bank of Willmar, Willmar.....	Increased	747
Item 22.	Shares of bank stock, Kandiyohi County Bank, Willmar .....	Increased	3,249

## KITTSOON

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10 %
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	5 %
Item 1-E.	Stallions, etc. ....	Increased	10 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	35 %
Item 11.	Motorcycles and bicycles .....	Increased	100 %
Item 12.	Melodeons and organs .....	Increased	5 %
Item 13.	Pianos .....	Increased	5 %
Item 14.	Household goods, etc. ....	Increased	33½ %
Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 25.	Office furniture, etc. ....	Increased	25 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	33½ %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Bronson State Bank, Bronson .....	Increased	\$200
Item 22.	Shares of bank stock, State Bank of Donaldson, Donaldson .....	Increased	464

## KOOCHICHING

Item 6.	Dogs over six months.....	Increased	20%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	25%
Item 11.	Motorcycles and bicycles .....	Increased	50%
Item 13.	Planos .....	Increased	40%
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	10%
Item 18-A.	Logs, poles, posts, etc. ....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	10%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	10%
Item 32.	Steam and motor boats, etc.....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	15%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank, Big Falls.....	Increased	\$250
Item 22.	Shares of bank stock, First State Bank of Little Fork .....	Increased	1,104
Item 22.	Shares of bank stock, First State Bank of Northome .....	Decreased	4,891
Item 22.	Shares of bank stock, American State Bank, Ranier .....	Decreased	6,000
Item 25.	Office furniture, etc., American State Bank, Ranier }		

## LAC QUI PARLE

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 2-F.	All other cattle 3 years old and over.....	Increased	10 %
Item 4.	Hogs .....	Increased	33½ %
Item 10.	Automobiles, etc. ....	Increased	15 %
Item 11.	Motorcycles and bicycles .....	Increased	100 %
Item 12.	Melodeons and organs .....	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	10 %
Item 25.	Office furniture, etc. ....	Increased	10 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10 %
Item 35.	Elevators, etc., on railway lands.....	Increased	5 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Boyd National Bank, Boyd.....	Increased	\$5,000
Item 22.	Shares of bank stock, Marietta State Bank, Marietta .....	Decreased	10,785
Item 22.	Shares of bank stock, Nassau State Bank, Nassau .....	Increased	300

## LAKE

Item 1-E.	Stallions, etc. ....	Increased	50%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	50%
Item 6.	Dogs over six months.....	Increased	100%
Item 7.	Farm tools, etc. ....	Increased	25%
Item 9.	Wagons, etc. ....	Increased	20%
Item 10.	Automobiles, etc. ....	Increased	70%
Item 11.	Motorcycles and bicycles .....	Increased	100%
Item 12.	Melodeons and organs .....	Increased	50%
Item 13.	Planos .....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Commercial State Bank, Two Harbors .....	Increased	\$1,650
Item 22.	Shares of bank stock, First State Bank, Two Harbors .....	Increased	3,740

## LE SUEUR

Item 2-E.	Bulls .....	Increased	10 %
Item 2-F.	All other cattle 3 years old and over.....	Increased	20 %
Item 7.	Farm tools, etc. ....	Increased	12½ %
Item 8.	Threshing machines, engines, etc.....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	20 %
Item 10.	Automobiles, etc. ....	Increased	20 %
Item 13.	Planos .....	Increased	10 %
Item 14.	Household goods, etc. ....	Increased	20 %
Item 17-B.	Merchandise of retail merchants.....	Increased	10 %



Item 18-C.	Wheat, flour, etc., in hands of manufacturers....	Increased	20 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10 %
The above changes do not apply to the City of New Prague, except Items 10 and 14. All other items in New Prague (except Item 22) are increased 10%.			
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Elysian State Bank, Elysian .....	Increased	\$336
Item 22.	Shares of bank stock, First State Bank of Montgomery .....	Increased	521
Item 22.	Shares of bank stock, First National Bank of New Prague .....	Increased	2,927
Item 22.	Shares of bank stock, First National Bank, Waterville .....	Decreased	2,000
Item 22.	Shares of bank stock, Security State Bank, Waterville .....	Decreased	2,500

**LINCOLN**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30 %
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	20 %
Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased	12½ %
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10 %
Item 1-E.	Stallions, etc. ....	Increased	30 %
Item 2-A.	Cattle under 1 year old.....	Increased	100 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 4.	Hogs .....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	25 %
Item 12.	Melodeons and organs .....	Increased	10 %
Item 13.	Pianos .....	Increased	10 %
Item 14.	Household goods, etc. ....	Increased	25 %
Item 19.	Manufacturers' tools, implements and machinery. ....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers National Bank, Hendricks .....	Increased	\$813
Item 22.	Shares of bank stock, First National Bank, Ivanhoe .....	Increased	4,001
Item 22.	Shares of bank stock, Lincoln County State Bank, Ivanhoe .....	Increased	2,428
Item 22.	Shares of bank stock, National Citizens Bank, Lake Benton .....	Increased	2,538
Item 22.	Shares of bank stock, First State Bank, Tyler.....	Increased	1,005

**LYON**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	10%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	10%
Item 12.	Melodeons and organs .....	Increased	10%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Amiret State Bank, Amiret.....	Increased	\$1,000
Item 22.	Shares of bank stock, First State Bank of Ghent.....	Increased	1,498
Item 22.	Shares of bank stock, Lyon County National Bank, Marshall .....	Increased	1,635

**McLEOD**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cows .....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	20%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Brownton State Bank, Brownton .....	Decreased	\$2,250
Item 22.	Shares of bank stock, First State Bank of Brownton .....	Increased	489
Item 22.	Shares of bank stock, First National Bank, Glencoe .....	Increased	2,909
Item 22.	Shares of bank stock, State Bank of Plato, Plato.....	Increased	2,000
Item 22.	Shares of bank stock, State Bank of Silver Lake, Silver Lake .....	Increased	375
Item 22.	Shares of bank stock, State Bank of Winsted, Winsted .....	Increased	6,179

## MAHNOMEN

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	15%
Item 1-E.	Stallions, etc. ....	Increased	40%
Item 2-E.	Bulls .....	Increased	10%
Item 3.	Sheep .....	Increased	50%
Item 6.	Dogs over six months.....	Increased	300%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	100%
Item 12.	Melodeons and organs .....	Increased	50%
Item 13.	Pianos .....	Increased	40%
Item 14.	Household goods, etc. ....	Increased	25%
Item 17-B.	Merchandise of retail merchants.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	25%
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, Citizens State Bank, Mahanomen.....		\$7,172
Item 22.	Shares of bank stock, Security State Bank, Mahanomen.....		5,129
Item 22.	Shares of bank stock, Waubun State Bank, Waubun.....		680

## MARSHALL

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	30%
Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased	20%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	20%
Item 1-E.	Stallions, etc. ....	Increased	25%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	30%
Item 3.	Sheep .....	Increased	50%
Item 4.	Hogs .....	Increased	50%
Item 11.	Motorcycles and bicycles .....	Increased	100%
Item 12.	Melodeons and organs .....	Increased	10%
Item 14.	Household goods, etc. ....	Increased	25%
Item 17-B.	Merchandise of retail merchants .....	Increased	5%
Item 18-B.	Lumber, lath and shingles .....	Increased	5%
Item 18-C.	Wheat, etc., in hands of manufacturers.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers State Bank, Al-varado .....	Increased	\$204
Item 22.	Shares of bank stock, Holt State Bank, Holt.....	Increased	1,111
Item 22.	Shares of bank stock, Security State Bank of Middle River .....	Increased	489
Item 22.	Shares of bank stock, State Bank of Middle River.....	Increased	572
Item 22.	Shares of bank stock, State Bank of Stephen, Stephen .....	Increased	1,468
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Strandquist .....	Increased	2,283
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, Farmers State Bank, Newfolden.....		\$6,472
<b>Special Changes in City of Warren</b>			

Total assessment of the Warren Building & Loan Association reduced \$5,000.

An assessment of \$18,020.19 for the year 1913 made against the Warren Building & Loan Association for "money and credits" under the provisions of chapter 285, Laws of 1911, as omitted property.

Memorandum: \$12,013.46 of the above assessment is the amount which said company should have listed with the assessor but failed to do, and \$6,006.73 is a 50 per cent penalty for failing to so list.

## MARTIN

Item 2-A.	Cattle under 1 year old.....	Increased	25 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 2-F.	All other cattle 3 years old and over.....	Increased	20 %
Item 3.	Sheep .....	Increased	40 %
Item 4.	Hogs .....	Increased	10 %
Item 7.	Farm tools, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	20 %
Item 12.	Melodeons and organs .....	Increased	33½ %
Item 13.	Pianos .....	Increased	20 %
Item 14.	Household goods, etc. ....	Increased	20 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20 %

Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Fairmont National Bank, Fairmont .....	Increased	\$1,249
Item 22.	Shares of bank stock, Martin County National Bank, Fairmont .....	Increased	1,320
Item 22.	Shares of bank stock, First National Bank, Fairmont .....	Increased	4,915
Item 22.	Shares of bank stock, Welcome National Bank, Welcome .....	Increased	13,266
Item 22.	Shares of bank stock, Truman National Bank, Truman .....	Increased	1,948

## MEEKER

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	25%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Bank of Dassell, Dassell.....	Increased	\$383
Item 22.	Shares of bank stock, State Bank of Eden Valley, Eden Valley .....	Increased	675
Item 22.	Shares of bank stock, First State Bank of Grove City .....	Increased	407
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Litchfield .....	Decreased	10,214
Item 22.	Shares of bank stock, Bank of Litchfield, Litchfield .....	Decreased	31,026
Item 22.	Shares of bank stock, First National Bank, Litchfield .....	Decreased	23,903
Item 22.	Shares of bank stock, Watkins State Bank, Watkins .....	Increased	4,645

## MILLE LACS

Item 1-A.	Horses, etc., under 1 year old.....	Increased	12½%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	5%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10%
Item 1-E.	Stallions, etc. ....	Increased	20%
Item 2-A.	Cattle under 1 year old.....	Increased	23½%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 11.	Motorcycles and bicycles .....	Increased	100%
Item 14.	Household goods, etc. ....	Increased	20%
Item 18-A.	Logs, poles, posts, etc.....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	20%
Item 19.	Manufacturer's tools, implements and machinery.....	Increased	20%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Foreston State Bank, Foreston .....	Increased	\$277
Item 22.	Shares of bank stock, Milaca State Bank, Milaca.....	Decreased	3,749
Item 22.	Shares of bank stock, First State Bank of Onamia.....	Increased	214
Item 22.	Shares of bank stock, Security State Bank, Princeton .....	Increased	1,000

## MORRISON

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	12½%
Item 1-E.	Stallions, etc. ....	Increased	25%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	25%
Item 7.	Farm tools, etc. ....	Increased	25%
Item 14.	Household goods, etc. ....	Increased	10%
Item 17-B.	Merchandise of retail merchants.....	Increased	10%
Item 18-B.	Lumber, lath and shingles .....	Increased	10%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 18-D.	Other materials and manufactured articles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%

Item 27.	Stock and furniture of restaurants, etc.....	Increased 20 %
<b>Special Changes in Bank Assessments</b>		
Item 22.	Shares of bank stock, Morrison County State Bank of Bowlus .....	Increased \$295
Item 22.	Shares of bank stock, German-American National Bank, Little Falls .....	Increased 1,000
Item 22.	Shares of bank stock, First State Bank, New Pierz .....	Increased 2,000
Item 22.	Shares of bank stock, German State Bank, Pierz .....	Increased 2,227
Item 22.	Shares of bank stock, Randall State Bank, Randall .....	Increased 757

**MOWER**

Item 1-E.	Stallions, etc. ....	Increased 20%
Item 7.	Farm tools, etc. ....	Increased 10%
Item 11.	Motorcycles and bicycles .....	Increased 10%
Item 17-B.	Merchandise of retail merchants.....	Increased 5%
Item 18-D.	Other materials and manufactured articles.....	Increased 10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 20%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased 10%
Item 27.	Stock and furniture of restaurants, etc.....	Increased 10%
<b>Special Changes in Bank Assessments</b>		
Item 22.	Shares of bank stock, First National Bank of Adams .....	Increased \$626
Item 22.	Shares of bank stock, Austin National Bank, Austin .....	Increased 5,676
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Austin .....	Increased 327
Item 22.	Shares of bank stock, State Bank of Sargent, Sargent .....	Increased 1,006

**MURRAY**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased 10%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased 5%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased 10%
Item 2-D.	Cows .....	Increased 10%
Item 2-F.	All other cattle 3 years old and over.....	Increased 10%
Item 6.	Dogs over six months.....	Increased 60%
Item 10.	Automobiles, etc. ....	Increased 15%
Item 11.	Motorcycles and bicycles .....	Increased 100%
Item 12.	Melodeons and organs .....	Increased 10%
Item 13.	Pianos .....	Increased 15%
Item 14.	Household goods, etc. ....	Increased 10%
Item 17-B.	Merchandise of retail merchants.....	Increased 5%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10%
Item 35.	Elevators, etc., on railway lands.....	Increased 5%
<b>Special Changes in Bank Assessments</b>		
Item 22.	Shares of bank stock, Citizens State Bank of Fulda, Fulda .....	Increased \$614
Item 22.	Shares of bank stock, State Bank of Lake Wilson.....	Increased 1,500
Item 22.	Shares of bank stock, State Bank of Slayton.....	Increased 2,116

**NICOLLET**

Item 1-A.	Horses, etc., under 1 year old.....	Increased 30%
Item 2-A.	Cattle under 1 year old.....	Increased 25%
Item 8.	Threshing machines, engines, etc.....	Increased 20%
Item 12.	Melodeons and organs .....	Increased 10%
Item 17-B.	Merchandise of retail merchants.....	Increased 5%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10%
Item 25.	Office furniture, etc. ....	Increased 20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased 10%
<b>Special Changes in Bank Assessments</b>		
Item 22.	Shares of bank stock, Courtland State Bank, Courtland .....	Decreased \$6,432
Item 22.	Shares of bank stock, Farmers State Bank of Lafayette .....	Decreased 2,352
Item 22.	Shares of bank stock, Nicollet State Bank, Nicollet .....	Decreased 950
Item 22.	Shares of bank stock, First National Bank, St. Peter .....	Increased 495
Item 22.	Shares of bank stock, Nicollet County Bank, St. Peter .....	Decreased 4,043

**NOBLES**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased 10%
Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased 10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased 10%
Item 2-D.	Cows .....	Increased 10%
Item 2-E.	Bulls .....	Increased 10%

Item 14.	Household goods, etc. ....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery..	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank of Adrian, Adrian .....	Increased	\$3,046
Item 22.	Shares of bank stock, Brewster State Bank, Brew- ster .....	Increased	3,111
Item 22.	Shares of bank stock, State Bank of Dundee, Dundee .....	Increased	6,635
Item 22.	Shares of bank stock, German State Bank, Ellis- worth .....	Increased	825
Item 22.	Shares of bank stock, Kinbrae State Bank, Kin- brae .....	Increased	676
Item 22.	Shares of bank stock, First National Bank, Rush- more .....	Increased	1,000
Item 22.	Shares of bank stock, Rushmore State Bank, Rushmore .....	Increased	2,500

**NORMAN**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	30 %
*Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	30 %
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10 %
Item 2-A.	Cattle under 1 year old.....	Increased	33½ %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-D.	Cows .....	Increased	10 %
Item 2-E.	Bulls .....	Increased	10 %
Item 2-F.	All other cattle 3 years old and over.....	Increased	10 %
Item 12.	Melodeons and organs .....	Increased	10 %
Item 14.	Household goods, etc. ....	Increased	20 %
Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank of Ada....	Increased	\$531
Item 22.	Shares of bank stock, Security State Bank of Borup .....	Decreased	1,456
Item 22.	Shares of bank stock, First State Bank of Gary, Gary .....	Decreased	5,176
Item 22.	Shares of bank stock, State Bank of Halstad.....	Decreased	1,644
Item 22.	Shares of bank stock, State Bank of Shelly.....	Increased	1,500
Item 22.	Shares of bank stock, First National Bank, Twin Valley .....	Increased	893

\*Except in Town of Winchester in which this item is increased 8%.

**OLMSTED**

Item 2-E.	Bulls .....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	25 %
Item 12.	Melodeons and organs .....	Increased	50 %
Item 13.	Pianos .....	Increased	5 %
Item 14.	Household goods, etc. ....	Increased	33½ %
Item 17-A.	Merchandise of wholesale merchants.....	Increased	10 %
Item 18-D.	Other materials and manufactured articles.....	Increased	25 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	25 %
Item 25.	Office furniture, etc. ....	Increased	20 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	50 %
Item 35.	Elevators, etc., on railway lands.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Eyota.	Decreased	\$751
Item 22.	Shares of bank stock, First National Bank, Stew- artville .....	Increased	1,129

**OTTER TAIL**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 3.	Sheep .....	Increased	50%
Item 7.	Farm tools, etc. ....	Increased	25%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 12.	Melodeons and organs .....	Increased	10%
Item 13.	Pianos .....	Increased	20%
*Item 14.	Household goods, etc. ....	Increased	20%
Item 25.	Office furniture, etc. ....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	50%
Item 35.	Elevators, etc., on railway lands.....	Increased	20%

\*Except in City of Fergus Falls where no change is made in Item 14.

Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, First National Bank, Battle Lake	Increased	\$3,187
Item 22.	Shares of bank stock, First State Bank of Battle Lake	Increased	1,340
Item 22.	Shares of bank stock, State Bank of Bluffton	Increased	1,632
Item 22.	Shares of bank stock, First State Bank of Clitherall	Decreased	6,858
Item 22.	Shares of bank stock, Scandia State Bank, Ferguson Falls	Increased	725
Item 22.	Shares of bank stock, Farmers State Bank, Henning	Decreased	733
Item 22.	Shares of bank stock, First National Bank of Henning	Decreased	5,494
Item 22.	Shares of bank stock, First State Bank of New York Mills	Increased	500
Item 22.	Shares of bank stock, Security State Bank, Otter Tail	Increased	2,587
Item 22.	Shares of bank stock, First National Bank, Parkers Prairie	Increased	845

## PENNINGTON

Item 1-A.	Horses, etc., under 1 year old	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years	Increased	10%
Item 1-E.	Stallions, etc.	Increased	10%
Item 2-A.	Cattle under 1 year old	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years	Increased	10%
Item 2-D.	Cows	Increased	10%
Item 2-F.	All other cattle 3 years old and over	Increased	10%
Item 3.	Sheep	Increased	50%
Item 7.	Farm tools, etc.	Increased	10%
Item 8.	Thrashing machines, engines, etc.	Increased	10%
Item 9.	Wagons, etc.	Increased	20%
Item 10.	Automobiles, etc.	Increased	20%
Item 11.	Motorcycles and bicycles	Increased	100%
Item 12.	Melodeons and organs	Increased	10%
Item 13.	Pianos	Increased	20%
Item 14.	Household goods, etc.	Increased	25%
Item 17-B.	Merchandise of retail merchants	Increased	20%
Item 18-B.	Lumber, lath and shingles	Increased	25%
Item 19.	Manufacturer's tools, implements and machinery	Increased	20%
Item 24.	Furniture, etc., of hotels and rooming houses	Increased	10%
Item 35.	Elevators, etc., on railway lands	Increased	15%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, Merchants State Bank, St. Hilaire	Decreased	\$3,396
Item 22.	Shares of bank stock, First National Bank, Thief River Falls	Increased	1,789

## PINE

Item 1-E.	Stallions, etc.	Increased	25%
Item 2-E.	Bulls	Increased	40%
Item 3.	Sheep	Increased	50%
Item 4.	Hogs	Increased	10%
Item 9.	Wagons, etc.	Increased	10%
Item 10.	Automobiles, etc.	Increased	50%
Item 11.	Motorcycles and bicycles	Increased	100%
Item 12.	Melodeons and organs	Increased	40%
Item 14.	Household goods, etc.	Increased	20%
Item 17-A.	Merchandise of wholesale merchants	Increased	10%
Item 17-B.	Merchandise of retail merchants	Increased	10%
Item 18-B.	Lumber, lath and shingles	Increased	10%
Item 18-11.	Other materials and manufactured articles	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.	Increased	20%
Special Changes in Bank Assessments			
Item 22.	Shares of bank stock, First State Bank, Finlayson	Increased	\$658
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Hinckley	Decreased	593

## PIPESTONE

Item 1-B.	Horses, etc., 1 year old and under 2 years	Increased	10%
Item 2-C.	Cattle 2 years old and under 3 years	Increased	10%
Item 2-D.	Cows	Increased	10%

Item 7.	Farm tools, etc. ....	Increased	10%
Item 8.	Threshing machines, engines, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 12.	Melodeons and organs ....	Increased	10%
Item 13.	Pianos ....	Increased	30%
Item 14.	Household goods, etc. ....	Increased	25%
Item 17-A.	Merchandise of wholesale merchants. ....	Increased	5%
Item 17-B.	Merchandise of retail merchants. ....	Increased	5%
Item 19.	Manufacturers' tools, implements and machinery. ....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Ruthton State Bank, Ruth-ton .....	Increased	\$2.473

**POLK**

Item 1-B.	Horses, etc., 1 year old and under 2 years. ....	Increased	10%
Item 1-E.	Stallions, etc. ....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years. ....	Increased	10%
Item 2-D.	Cows ....	Increased	10%
Item 2-E.	Bulls ....	Increased	10%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	10%
*Item 14.	Household goods, etc. ....	Increased	25%
Item 18-B.	Lumber, lath and shingles. ....	Increased	20%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers. ....	Increased	20%
Item 18-D.	Other materials and manufactured articles. ....	Increased	20%
Item 19.	Manufacturers' tools, implements and machinery. ....	Increased	20%
Item 25.	Office furniture, etc. ....	Increased	20%
*In City of Crookston only.			

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, First State Bank of Bel-trami .....	Increased	\$2,020
Item 22.	Shares of bank stock, State Bank of Climax, Climax .....	Increased	3,351
Item 22.	Shares of bank stock, Merchants National Bank, Crookston .....	Increased	10,769
Item 22.	Shares of bank stock, First National Bank, Crookston .....	Increased	7,873
Item 22.	Shares of bank stock, Crookston State Bank, Crookston .....	Increased	6,241
Item 22.	Shares of bank stock, Scandia American Bank, Crookston .....	Increased	3,680
Item 22.	Shares of bank stock, State Bank of Eldred, Eldred .....	Increased	2,667
Item 22.	Shares of bank stock, First State Bank of Euclid. ....	Increased	2,194
Item 22.	Shares of bank stock, State Bank of Erskine. ....	Increased	362
Item 22.	Shares of bank stock, Citizens State Bank, Fer-tile .....	Increased	1,108
Item 22.	Shares of bank stock, Farmers State Bank, Fer-tile .....	Increased	6,649
Item 22.	Shares of bank stock, First State Bank of Fertile. ....	Increased	636
Item 22.	Shares of bank stock, Bank of Fisher, Fisher. ....	Increased	839
Item 22.	Shares of bank stock, First National Bank of Fosston .....	Increased	1,846
Item 22.	Shares of bank stock, First State Bank of Fosston .....	Increased	1,277
Item 22.	Shares of bank stock, Farmers State Bank of Fosston .....	Increased	745
Item 22.	Shares of bank stock, First State Bank of Gully. ....	Increased	696
Item 22.	Shares of bank stock, Citizens State Bank of Mc-Intosh .....	Increased	1,737
Item 22.	Shares of bank stock, First National Bank, Mc-Intosh .....	Increased	875
Item 22.	Shares of bank stock, First State Bank of Mentor. ....	Increased	1,583
Item 22.	Shares of bank stock, State Bank of Nielsville. ....	Increased	3,056
Item 22.	Shares of bank stock, Farmers State Bank, Winger .....	Increased	2,045

**POPE**

Item 1-B.	Horses, etc., 1 year old and under 2 years. ....	Increased	10%
Item 2-A.	Cattle under 1 year old. ....	Increased	25%
Item 2-C.	Cattle, 2 years old and under 3 years. ....	Increased	10%
Item 2-D.	Cows ....	Increased	10%
Item 2-F.	All other cattle, 3 years old and over. ....	Increased	10%
Item 8.	Threshing machines, engines, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	25%
Item 12.	Melodeons and organs ....	Increased	10%
Item 14.	Household goods, etc. ....	Increased	20%
Item 17-B.	Merchandise of retail merchants. ....	Increased	5%

Item 19.	Manufacturers' tools, implements and machinery..	Increased	20%
Item 25.	Office furniture, etc.....	Increased	20%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, State Bank of Cyrus, Cyrus.	Increased	\$755
Item 22.	Shares of bank stock, First National Bank of Glenwood .....	Increased	8,211
Item 22.	Shares of bank stock, Pope County State Bank, Glenwood .....	Increased	4,271
Item 22.	Shares of bank stock, Lowry State Bank, Lowry..	Increased	1,000

**\*RAMSEY**

Item 7.	Farm tools, etc.....	Increased	10%
†Item 13.	Pianos .....	Increased	40%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 23.	Bonds and stocks other than bank stock.....	Increased	2%
Item 25.	Office furniture, etc.....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	15%
*Assessment of Consumers Power Co. increased \$21,265 in city of St. Paul.			
†Except in city of St. Paul.			
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Commercial State Bank, St. Paul .....	Increased	\$2,147
Item 22.	Shares of bank stock, Twin City State Bank, St. Paul .....	Increased	1,000
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, First State Bank, New Brighton .....		\$5,500

**RED LAKE**

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	15%
Item 1-E.	Stallions, etc. ....	Increased	40%
Item 2-A.	Cattle, under 1 year old.....	Increased	100%
Item 2-B.	Cattle, 1 year old and under 2 years.....	Increased	25%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	25%
Item 2-D.	Cows .....	Increased	30%
Item 2-E.	Bulls .....	Increased	50%
Item 2-F.	All other cattle, 3 years old and over.....	Increased	10%
Item 3.	Sheep .....	Increased	50%
Item 4.	Hogs .....	Increased	30%
Item 7.	Farm tools, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	15%
Item 12.	Melodeons and organs.....	Increased	20%
Item 13.	Pianos .....	Increased	30%
Item 14.	Household goods, etc.....	Increased	25%
Item 17-B.	Merchandise of retail merchants.....	Increased	20%
Item 25.	Office furniture, etc.....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers & Merchants State Bank of Oklee.....		
Item 23.	Bonds and stocks other than bank stock, Farm- ers & Merchants State Bank of Oklee.....	Increased	\$1,366
Item 22.	Shares of bank stock, First State Bank, Plummer.	Decreased	3,318
Item 22.	Shares of bank stock, Farmers National Bank of Red Lake Falls.....	Increased	825

**REDWOOD**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	25 %
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	5 %
Item 2-A.	Cattle under 1 year old.....	Increased	20 %
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10 %
Item 2-E.	Bulls .....	Increased	33½ %
Item 2-F.	All other cattle, 3 years old and over.....	Increased	10 %
Item 8.	Threshing machines, engines, etc.....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	33½ %
Item 12.	Melodeons and organs.....	Increased	33½ %
Item 13.	Pianos .....	Increased	40 %
Item 14.	Household goods, etc.....	Increased	10 %
Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased	20 %
Item 18-D.	Other materials and manufactured articles.....	Increased	20 %
Item 25.	Office furniture, etc.....	Increased	20 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10 %
Item 35.	Elevators, etc., on railway lands.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers State Bank, Bel- view .....	Increased	\$1,001



Item 22.	Shares of bank stock, State Bank of Belview, Belview .....	Increased	486
Item 22.	Shares of bank stock, First National Bank of Lambertton .....	Increased	7,674
Item 22.	Shares of bank stock, State Bank of Lambertton .....	Increased	9,040
Item 22.	Shares of bank stock, State Bank of Milroy .....	Increased	678
Item 22.	Shares of bank stock, Farmers and Merchants State Bank, Morgan .....	Increased	1,150
Item 22.	Shares of bank stock, State Bank of Morgan .....	Increased	500
Item 22.	Shares of bank stock, Security State Bank, North Redwood .....	Increased	2,000
Item 22.	Shares of bank stock, State Bank of Revere, Revere .....	Increased	1,157
Item 22.	Shares of bank stock, Farmers State Bank, Sanborn .....	Decreased	2,705

## RENVILLE

Item 2-A.	Cattle under 1 year old .....	Increased	25 %
Item 2-E.	Bulls .....	Increased	10 %
Item 9.	Wagons, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	12½ %
Item 12.	Melodeons and organs .....	Increased	10 %
Item 17-B.	Merchandise of retail merchants .....	Increased	5 %
Item 24.	Furniture, etc., of hotels and rooming houses .....	Increased	20 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Danube State Bank, Danube .....	Increased	\$1,026
Item 22.	Shares of bank stock, Citizens State Bank, Franklin .....	Increased	513
Item 22.	Shares of bank stock, State Bank of Morton, Morton .....	Increased	5,713
Item 22.	Shares of bank stock, O'Connor Bros.' State Bank, Renville .....	Increased	1,001

## \*RICE

Item 2-D.	Cows .....	Increased	5%
Item 8.	Threshing machines, engines, etc. ....	Increased	10%
Item 9.	Wagons, etc. ....	Increased	10%
Item 12.	Melodeons and organs .....	Increased	10%
Item 13.	Pianos .....	Increased	10%
Item 17-A.	Merchandise of wholesale merchants .....	Increased	10%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10%
Item 24.	Furniture, etc., of hotels and rooming houses .....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	15%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Farmers State Bank, Morristown .....	Increased	\$825
Item 22.	Shares of bank stock, Morristown State Bank, Morristown .....	Increased	1,239
Item 22.	Shares of bank stock, Northfield National Bank, Northfield .....	Decreased	1,759

\*Assessment of Consumers Power Co. increased \$5,973.

## ROCK

Item 1-A.	Horses, etc., under 1 year old .....	Increased	30%
Item 1-B.	Horses, etc., 1 year old and under 2 years .....	Increased	30%
Item 2-A.	Cattle under 1 year old .....	Increased	25%
Item 2-C.	Cattle 2 years old and under 3 years .....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 8.	Threshing machines, engines, etc. ....	Increased	10%
Item 11.	Motorcycles and bicycles .....	Increased	60%
Item 12.	Melodeons and organs .....	Increased	10%
Item 14.	Household goods, etc. ....	Increased	20%
Item 17-B.	Merchandise of retail merchants .....	Increased	5%
Item 18-B.	Lumber, lath and shingles .....	Increased	5%
Item 19.	Manufacturers' tools, implements and machinery .....	Increased	10%
Item 25.	Office furniture, etc. ....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Hills .....	Increased	\$3,269
Item 22.	Shares of bank stock, Magnolia State Bank, Magnolia .....	Increased	1,690

**ROSEAU**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	25%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	15%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10%
Item 1-E.	Stallions, etc. ....	Increased	30%
Item 2-A.	Cattle under 1 year old.....	Increased	25%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	20%
Item 2-E.	Bulls .....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 11.	Motorcycles and bicycles.....	Increased	50%
Item 12.	Melodeons and organs.....	Increased	10%
Item 14.	Household goods, etc.....	Increased	20%
Item 18-A.	Logs, poles, posts, etc.....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank of Badger, Badger .....	Decreased	\$940
Item 23.	Bonds and stocks other than bank stock, Se- curity State Bank of Warroad.....	Decreased	4,181
Item 25.	Office furniture, etc., Security State Bank of Warroad .....		
Item 23.	Bonds and stocks other than bank stock, State Bank of Warroad.....	Decreased	6,176
Item 25.	Office furniture, etc., State Bank of Warroad...		

**ST. LOUIS**

*Item 1-E.	Stallions, etc. ....	Increased	100%
*Item 6.	Dogs over six months.....	Increased	100%
*Item 7.	Farm tools, etc.....	Increased	10%
*Item 13.	Pianos .....	Increased	15%
*Item 17-A.	Merchandise of wholesale merchants.....	Increased	15%
*Item 17-B.	Merchandise of retail merchants.....	Increased	15%
*Item 18-A.	Logs, poles, posts, etc.....	Increased	300%
*Item 18-A.	Logs, poles, posts, etc.....	Increased	10%
*Item 18-B.	Lumber, lath and shingles.....	Increased	10%
*Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
*Item 33.	Locomotives, steam shovels, etc.....	Increased	10%
*Item 34.	Iron ore in stock piles.....	Increased	20%

\*Except in city of Duluth.

†In town of Morse only.

‡In city of Virginia only.

<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Bl- wabk .....	Increased	\$2,554
Item 22.	Shares of bank stock, First National Bank, Chi- holm .....	Increased	4,230
Item 22.	Shares of bank stock, Citizens State Bank, Du- luth .....	Increased	460
Item 22.	Shares of bank stock, Duluth State Bank, Du- luth .....	Increased	470
Item 22.	Shares of bank stock, First State Bank, Ely.....	Increased	1,109
Item 22.	Shares of bank stock, Miners National Bank, Eve- leth .....	Increased	960
Item 22.	Shares of bank stock, First State Bank, Flood- wood .....	Increased	291
Item 22.	Shares of bank stock, First National Bank, Gli- bert .....	Decreased	2,450
Item 22.	Shares of bank stock, First National Bank, Hib- bing .....	Increased	352
Item 22.	Shares of bank stock, Merchants & Miners State Bank, Hibbing.....	Increased	15,750
Item 22.	Shares of bank stock, First State Bank of Tower, Tower .....	Increased	2,984
Item 22.	Shares of bank stock, State Bank, Virginia.....	Increased	687
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, First State Bank, Cook.....	Increased	\$4,850
Item 22.	Shares of bank stock, Winton State Bank, Win- ton .....	Increased	5,749

**SCOTT**

Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased	10%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	10%
Item 7.	Farm tools, etc.....	Increased	10%
Item 8.	Threshing machines, engines, etc.....	Increased	20%
Item 9.	Wagons, etc. ....	Increased	10%
Item 13.	Pianos .....	Increased	10%
Item 14.	Household goods, etc.....	Increased	10%

Item 17-B.	Merchandise of retail merchants.....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	25%
Item 18-D.	Other materials and manufactured articles.....	Increased	25%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%

The above changes do not apply to the city of Shakopee, city of New Prague, borough of Belle Plaine, and city of Jordan in which special changes are made as follows:

## CITY OF SHAKOPEE

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	20%
Item 1-E.	Stallions, etc. ....	Increased	40%
Item 4.	Hogs .....	Increased	40%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	10%
Item 13.	Pianos .....	Increased	20%
Item 17-B.	Merchandise of retail merchants.....	Increased	20%
Item 18-B.	Lumber, lath and shingles.....	Increased	25%
Item 18-D.	Other materials and manufactured articles.....	Increased	25%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10%

## CITY OF NEW PRAGUE

Item 10.	Automobiles, etc. ....	Increased	20%
Item 14.	Household goods, etc.....	Increased	20%
All other items in city (except item 22, shares of bank stock).....		Increased	10%

## BOROUGH OF BELLE PLAINE

Item 1-A.	Horses, etc., under 1 year old.....	Increased	10 %
Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased	10 %
Item 1-D.	Horses, etc., 3 years old and over.....	Increased	33 1/4 %
Item 2-A.	Cattle under 1 year old.....	Increased	25 %
Item 9.	Wagons, etc. ....	Increased	10 %
Item 10.	Automobiles, etc. ....	Increased	20 %
Item 12.	Melodeons and organs.....	Increased	12 1/2 %
Item 13.	Pianos .....	Increased	20 %
Item 14.	Household goods, etc.....	Increased	10 %
Item 17-B.	Merchandise of retail merchants.....	Increased	20 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %

## CITY OF JORDAN

Item 9.	Wagons, etc.....	Increased	10 %
Item 14.	Household goods, etc.....	Increased	33 1/4 %
Item 17-B.	Merchandise of retail merchants.....	Increased	10 %
Item 18-B.	Lumber, lath and shingles.....	Increased	25 %
Item 18-D.	Other materials and manufactured articles.....	Increased	25 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Belle Plaine .....	Increased	\$1,050
Item 22.	Shares of bank stock, First State Bank of New Market .....	Decreased	1,731
<b>Assessment of Omitted Banks</b>			
Item 22.	Shares of bank stock, First State Bank, Savage..		\$6,000

## \*SHERBURNE

Item 1-E.	Stallions, etc.....	Increased	40 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 7.	Farm tools, etc.....	Increased	10 %
Item 10.	Automobiles, etc.....	Increased	33 1/4 %
Item 12.	Melodeons and organs.....	Increased	10 %
Item 14.	Household goods, etc.....	Increased	10 %
Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20 %

\*Except in city of St. Cloud.

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, First National Bank, Elk River .....	Increased	\$2,584
Item 22.	Shares of bank stock, Bank of Elk River, Elk River .....	Increased	4,016

## SIBLEY

Item 1-E.	Stallions, etc.....	Increased	20 %
Item 2-E.	Bulls .....	Increased	10 %
Item 13.	Pianos .....	Increased	10 %

Item 17-B.	Merchandise of retail merchants.....	Increased	5 %
Item 18-B.	Lumber, lath and shingles.....	Increased	10 %
Item 18-D.	Other materials and manufactured articles.....	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Sibley County Bank, Henderson .....	Increased	\$825
Item 22.	Shares of bank stock, First National Bank, Winthrop .....	Increased	1,000
Item 22.	Shares of bank stock, State Bank of Winthrop, Winthrop .....	Increased	3,999

**\*STEARNS**

Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10 %
Item 2-D.	Cows .....	Increased	10 %
Item 25.	Office furniture, etc.....	Increased	20 %

The above changes do not apply to the city of St. Cloud in which a reassessment was ordered, nor to the cities of Sauk Center and Melrose in which special changes are made as follows:

**CITY OF SAUK CENTRE**

Item 12.	Melodeons and organs.....	Increased	10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20 %
Item 25.	Office furniture, etc.....	Increased	50 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20 %

**CITY OF MELROSE**

Item 2-D.	Cows .....	Increased	10 %
Item 4.	Hogs .....	Increased	50 %
Item 14.	Household goods, etc.....	Increased	25 %
Item 17-B.	Merchandise of retail merchants.....	Increased	20 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	10 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20 %

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, State Bank of Brocton.....	Increased	\$1,500
Item 22.	Shares of bank stock, State Bank of Cold Springs.....	Decreased	1,194
Item 22.	Shares of bank stock, Farmers' State Bank, Hold- ingford .....	Increased	848
Item 22.	Shares of bank stock, Farmers State Bank, Kilm- ball .....	Decreased	600
Item 22.	Shares of bank stock, Merchants National Bank, St. Cloud.....	Increased	988
Item 22.	Shares of bank stock, First National Bank, St. Cloud .....	Increased	1,926
Item 22.	Shares of bank stock, Merchants National Bank, Sauk Center .....	Increased	1,222
Item 22.	Shares of bank stock, First National Bank, Sauk Center .....	Increased	2,000

\*The assessment of the Granite City Railway Company was fixed as follows:

Village of Waite Park		
Item 37 .....		\$ 1,575
Town of St. Cloud		
Item 37 .....		2,100
City of St. Cloud		
Street railway cars.....		6,800
All other personal property except money and credits.....		10,800

**STEELE**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	25 %
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	20 %
Item 2-E.	Bulls .....	Increased	10 %
Item 2-F.	All other cattle, 3 years old and over.....	Increased	50 %
Item 3.	Sheep .....	Increased	50 %
Item 9.	Wagons, etc.....	Increased	20 %
Item 11.	Motorcycles and bicycles.....	Increased	80 %
Item 12.	Melodeons and organs.....	Increased	50 %
Item 13.	Pianos .....	Increased	12½ %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	20 %
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	10 %
Item 25.	Office furniture, etc.....	Increased	10 %
*Item 35.	Elevators, etc., on railway lands.....	Increased	10 %

Special Changes in Bank Assessments		
Item 22.	Shares of bank stock, Farmers & Merchants State Bank, Blooming Prairie.....	Increased \$750
Item 22.	Shares of bank stock, First National Bank, Owatonna .....	Increased 2,491

\*L. G. Campbell Milling Co. assessed \$1,250 for omitted personal property in the town of Meriden.

**STEVENS**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased 10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10 %
Item 25.	Office furniture, etc.....	Increased 10 %
Special Changes in Bank Assessments		
Item 22.	Shares of bank stock, State Bank of Donnelly.....	Increased \$2,000

**SWIFT**

Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased 10 %
Item 1-E.	Stallions, etc.....	Increased 20 %
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased 10 %
Item 2-D.	Cows .....	Increased 10 %
Item 2-E.	Bulls .....	Increased 10 %
Item 2-F.	All other cattle 3 years old and over.....	Increased 25 %
Item 7.	Farm tools, etc.....	Increased 12½ %
*Item 10.	Automobiles, etc.....	Increased 30 %
Item 14.	Household goods, etc.....	Increased 12½ %
*Item 17-B.	Merchandise of retail merchants.....	Increased 5 %
*Except in city of Benson in which these items are increased 10%.		
Special Changes in Bank Assessments		
Item 22.	Shares of bank stock, State Bank of DeGraff, DeGraff .....	Increased \$1,024
Item 22.	Shares of bank stock, State Bank of Holloway, Holloway .....	Increased 1,750

**TODD**

Item 1-A.	Horses, etc., under 1 year old.....	Increased 10 %
Item 1-E.	Stallions, etc.....	Increased 20 %
Item 2-A.	Cattle under 1 year old.....	Increased 25 %
Item 2-C.	Cattle 2 years old and under 3 years.....	Increased 10 %
Item 2-D.	Cows .....	Increased 10 %
Item 2-E.	Bulls .....	Increased 15 %
Item 7.	Farm tools, etc.....	Increased 10 %
Item 9.	Wagons, etc.....	Increased 10 %
Item 10.	Automobiles, etc.....	Increased 20 %
Item 11.	Motorcycles and bicycles.....	Increased 50 %
Item 14.	Household goods, etc.....	Increased 10 %
Item 18-B.	Lumber, lath and shingles.....	Increased 10 %
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10 %
Item 25.	Office furniture, etc.....	Increased 20 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased 10 %
Special Changes in Bank Assessments		
Item 22.	Shares of bank stock, Farmers State Bank, Bertha.....	Increased \$569
Item 22.	Shares of bank stock, First State Bank, Burtrum.....	Decreased 924
Item 22.	Shares of bank stock, First State Bank, Eagle Bend.....	Increased 1,190
Item 22.	Shares of bank stock, First State Bank of Hewitt.....	Increased 1,201
Item 22.	Shares of bank stock, First National Bank of Staples .....	Decreased 19,871
Item 22.	Shares of bank stock, City National Bank, Staples.....	Decreased 18,670

**TRAVERSE**

Item 1-E.	Stallions, etc.....	Increased 15 %
Item 2-D.	Cows .....	Increased 5 %
Item 2-F.	All other cattle, 3 years old and over.....	Increased 60 %
Item 7.	Farm tools, etc.....	Increased 10 %
Item 10.	Automobiles, etc.....	Increased 15 %
Item 11.	Motorcycles and bicycles.....	Increased 10 %
Item 14.	Household goods, etc.....	Increased 20 %
Item 35.	Elevators, etc., on railway lands.....	Increased 5 %

**WABASHA**

Item 1-E.	Stallions, etc.....	Increased 25 %
Item 2-A.	Cattle under 1 year old.....	Increased 20 %
Item 2-D.	Cows .....	Increased 10 %
Item 2-E.	Bulls .....	Increased 20 %

Item 2-F.	All other cattle, 3 years old and over.....	Increased 20	%
Item 7.	Farm tools, etc.....	Increased 33 1/4	%
Item 9.	Wagons, etc.....	Increased 25	%
Item 10.	Automobiles, etc.....	Increased 12 1/4	%
Item 11.	Motorcycles and bicycles.....	Increased 20	%
Item 12.	Melodeons and organs.....	Increased 10	%
Item 13.	Pianos.....	Increased 30	%
Item 17-B.	Merchandise of retail merchants.....	Increased 5	%
Item 18-B.	Lumber, lath and shingles.....	Increased 20	%
Item 18-C.	Wheat, flour, etc., in hands of manufacturers.....	Increased 10	%
Item 18-D.	Other materials and manufactured articles.....	Increased 10	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10	%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased 20	%
Item 35.	Elevators, etc., on railway lands.....	Increased 10	%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank, Elgin....	Decreased \$3,671	
Item 22.	Shares of bank stock, Citizens Bank, Lake City....	Increased 500	
Item 22.	Shares of bank stock, Lake City Bank of Minne- sota.....	Increased 2,012	
Item 22.	Shares of bank stock, Security State Bank, Lake City.....	Increased 1,989	
Item 22.	Shares of bank stock, Bank of Mazeppa, Mazeppa.....	Increased 413	
Item 22.	Shares of bank stock, Peoples State Bank, Mazeppa.....	Increased 475	
Item 22.	Shares of bank stock, Plainview State Bank, Plainview.....	Increased 1,001	

## WADENA

Item 1-D.	Horses, etc., 3 years old and over.....	Increased 5	%
Item 1-E.	Stallions, etc.....	Increased 15	%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased 5	%
Item 7.	Farm tools, etc.....	Increased 10	%
Item 8.	Threshing machines, engines, etc.....	Increased 10	%
Item 9.	Wagons, etc.....	Increased 20	%
Item 10.	Automobiles, etc.....	Increased 10	%
Item 11.	Motorcycles and bicycles.....	Increased 100	%
Item 12.	Melodeons and organs.....	Increased 10	%
Item 13.	Pianos.....	Increased 10	%
Item 14.	Household goods, etc.....	Increased 20	%
Item 17-B.	Merchandise of retail merchants.....	Increased 5	%
Item 18-B.	Lumber, lath and shingles.....	Increased 10	%
Item 18-D.	Other materials and manufactured articles.....	Increased 10	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10	%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank, Sebeka....	Increased \$845	

## WASECA

Item 1-A.	Horses, etc., under 1 year old.....	Increased 30	%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased 30	%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased 10	%
Item 2-A.	Cattle under 1 year old.....	Increased 25	%
Item 3.	Sheep.....	Increased 50	%
Item 4.	Hogs.....	Increased 50	%
Item 7.	Farm tools, etc.....	Increased 12 1/4	%
Item 8.	Threshing machines, engines, etc.....	Increased 10	%
Item 12.	Melodeons and organs.....	Increased 10	%
Item 14.	Household goods, etc.....	Increased 10	%
Item 17-A.	Merchandise of wholesale merchants.....	Increased 10	%
Item 17-B.	Merchandise of retail merchants.....	Increased 20	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 10	%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased 50	%
Item 35.	Elevators, etc., on railway lands.....	Increased 15	%

The foregoing changes do not apply to the city of Waseca in which the following changes are made:

Item 1-C.	Horses, etc., 2 years old and under 3 years.....	Increased 20	%
Item 1-D.	Horses, etc., 3 years old and over.....	Increased 20	%
Item 4.	Hogs.....	Increased 50	%
Item 9.	Wagons, etc.....	Increased 10	%
Item 10.	Automobiles, etc.....	Increased 15	%
Item 14.	Household goods, etc.....	Increased 10	%
Item 17-A.	Merchandise of wholesale merchants.....	Increased 10	%
Item 17-B.	Merchandise of retail merchants.....	Increased 20	%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased 20	%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased 50	%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased 20	%
Item 35.	Elevators, etc., on railway lands.....	Increased 15	%

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, State Bank of Janesville.....	Increased	\$2,201
Item 22.	Shares of bank stock, Citizens State Bank, Janesville .....	Increased	1,754
Item 22.	Shares of bank stock, Farmers National Bank, Waseca .....	Increased	2,738
Item 22.	Shares of bank stock, First National Bank, Waseca .....	Increased	9,590

**WASHINGTON**

*Item 6.	Dogs over six months.....	Increased	150 %
Item 7.	Farm tools, etc.....	Increased	33 1/4 %
Item 8.	Threshing machines, engines, etc.....	Increased	10 %
Item 9.	Wagons, etc.....	Increased	20 %
Item 13.	Pianos .....	Increased	5 %
Item 18-A.	Logs, poles, posts, etc.....	Increased	5 %
Item 18-B.	Lumber, lath and shingles.....	Increased	5 %
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	10 %
Item 25.	Office furniture, etc.....	Increased	10 %
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	15 %
Item 27.	Stock and furniture of restaurants, etc.....	Increased	10 %
Item 35.	Elevators, etc., on railway lands.....	Increased	10 %

†Assessment of Consumers Power Co. increased \$14,758.

\*In town of Oakdale only.

The assessment of the Minneapolis & St. Paul Suburban Railroad Company fixed as follows:

City of Stillwater			
Street railway cars.....			\$8,160
All other property except money and credits.....			32,682
Money and credits.....			13,534
Village of South Stillwater			
Item 37 .....			\$3,850
Town of Baytown			
Item 37 .....			\$2,610
Town of Stillwater			
Item 37 .....			\$1,960

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, Peoples State Bank, Forest Lake .....	Increased	\$1,000
Item 22.	Shares of bank stock, Forest Lake State Bank, Forest Lake .....	Increased	1,614
Item 22.	Shares of bank stock, State Bank, Lake Elmo.....	Increased	821

**WATONWAN**

Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 7.	Farm tools, etc.....	Increased	10%
Item 9.	Wagons, etc.....	Increased	10%
Item 10.	Automobiles, etc.....	Increased	15%
Item 11.	Motorcycles and bicycles.....	Increased	25%
Item 12.	Melodeons and organs.....	Increased	10%
Item 13.	Pianos .....	Increased	20%
Item 14.	Household goods, etc.....	Increased	10%
Item 18-B.	Lumber, lath and shingles.....	Increased	20%
Item 18-D.	Other materials and manufactured articles.....	Increased	20%
Item 35.	Elevators, etc., on railway lands.....	Increased	5%

**Special Changes in Bank Assessments**

Item 22.	Shares of bank stock, State Bank of Butterfield....	Increased	\$450
Item 22.	Shares of bank stock, State Bank of Darfur.....	Increased	350
Item 22.	Shares of bank stock, Merchants State Bank, Lewisville .....	Decreased	2,228
Item 22.	Shares of bank stock, First National Bank, St. James .....	Increased	4,145
Item 22.	Shares of bank stock, Citizens National Bank, St. James .....	Increased	1,133
Item 22.	Shares of bank stock, Security State Bank, St. James .....	Increased	850

**WILKIN**

Item 1-D.	Horses, etc., 3 years old and over.....	Increased	15%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 2-F.	All other cattle 3 years old and over.....	Increased	20%
Item 7.	Farm tools, etc.....	Increased	10%
Item 10.	Automobiles, etc.....	Increased	30%

Item 12.	Melodeons and organs.....	Increased	10%
Item 14.	Household goods, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First State Bank of Roth-say .....	Increased	\$1,000
Item 22.	Shares of bank stock, State Bank of Tenney.....	Increased	2,705

**WINONA**

Item 2-F.	All other cattle 3 years old and over.....	Increased	10%
Item 7.	Farm tools, etc.....	Increased	25%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 9.	Wagons, etc. ....	Increased	20%
Item 18-B.	Lumber, lath and shingles.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery....	Increased	10%
Item 24.	Furniture, etc., in hotels and rooming houses.....	Increased	20%
Item 27.	Stock and furniture of restaurants, etc.....	Increased	20%
Item 35.	Elevators, etc., on railway lands.....	Increased	5%

**WRIGHT**

Item 1-A.	Horses, etc., under 1 year old.....	Increased	10%
Item 1-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 2-C.	Cattle, 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	10%
Item 4.	Hogs .....	Increased	15%
Item 7.	Farm tools, etc.....	Increased	20%
Item 8.	Threshing machines, engines, etc.....	Increased	10%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	15%
Item 12.	Melodeons and organs.....	Increased	100%
Item 13.	Pianos .....	Increased	5%
Item 14.	Household goods, etc.....	Increased	10%
Item 19.	Manufacturers' tools, implements and machinery.....	Increased	25%
Item 24.	Furniture, etc., of hotels and rooming houses.....	Increased	20%
Item 26.	Stock and furniture of sample rooms, etc.....	Increased	20%
Item 35.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, Bank of Howard Lake, Howard Lake .....	Increased	\$2,697
Item 22.	Shares of bank stock, State Bank of St. Michael.....	Increased	303
Item 22.	Shares of bank stock, State Bank of Waverly.....	Decreased	4,424
Item 22.	Shares of bank stock, Citizens State Bank of Waverly .....	Increased	4,906

**YELLOW MEDICINE**

Item 2-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 2-D.	Cows .....	Increased	10%
Item 2-E.	Bulls .....	Increased	20%
Item 4.	Hogs .....	Increased	15%
Item 8.	Threshing machines, engines, etc.....	Increased	20%
Item 9.	Wagons, etc. ....	Increased	10%
Item 10.	Automobiles, etc. ....	Increased	20%
Item 12.	Melodeons and organs.....	Increased	25%
Item 13.	Pianos .....	Increased	20%
Item 14.	Household goods, etc.....	Increased	20%
Item 17-B.	Merchandise of retail merchants.....	Increased	5%
Item 25.	Office furniture, etc.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 22.	Shares of bank stock, First National Bank, Canby.....	Increased	\$500
Item 22.	Shares of bank stock, Bank of Canby, Canby.....	Increased	805
Item 22.	Shares of bank stock, Clarkfield State Bank, Clarkfield .....	Increased	1,000
Item 22.	Shares of bank stock, First National Bank, Granite Falls .....	Increased	1,050
Item 22.	Shares of bank stock, Granite Falls Bank, Granite Falls .....	Increased	1,499

The assessment of telegraph companies of the state for the year 1913 was fixed as follows:

Western Union Telegraph Company.....	\$1,250,000
North American Telegraph Company.....	100,000

The assessment of the Pullman Sleeping Car Company for the year 1913 was fixed at the sum of \$381,579.



# **SPECIAL CHANGES IN THE ASSESSED VALUATION OF REAL ESTATE MADE BY THE MINNESOTA TAX COMMISSION IN 1913**

## **NAME OF COUNTY**

<b>ITASCA</b> .....	Special changes in assessment of 45 tracts of real property in the	
	Towns of.....Greenway Nashwauk	
	Villages of.....Bovey Coleraine Keewatin	
		Marble Nashwauk Taconite
		Net decrease .....\$6,380
<b>LAKE</b> .....	Special changes in assessment of one tract of real property in the	
	Town of.....Fall Lake (that part of section 30, township 63, range 11, known as the Section 30 Mine).	
		Net decrease.....\$15,260
<b>ST. LOUIS</b> .....	Special changes in assessment of 198 tracts of real property in the	
	Towns of.....Balkan Biwabik Breitung Fayal Great Scott Mesaba Missabe Mountain	
		Morse Nichols Stuntz Unorganized 58½-17 White Wuori
	Villages of.....Aurora Biwabik Buhl	
		Chisholm Hibbing Kinney Mountain Iron
	Cities of.....Ely Eveleth	
		Virginia

## CHANGES IN THE ASSESSED VALUATION OF REAL ESTATE MADE BY THE MINNESOTA TAX COMMISSION IN 1914

NAME OF COUNTY	INCREASES
ANOKA .....	5 per cent in towns.
BECKER .....	15 per cent in towns.
BENTON .....	15 per cent in cities and villages except city of St. Cloud; 5 per cent in towns, except town of Granite Ledge which was reassessed.
BLUE EARTH.....	10 per cent in city of Mankato; 5 per cent in villages.
CARLTON .....	10 per cent in towns, except towns of Skelton and Barnum which were reassessed; no change in balance of county ex- cept village of Barnum which was reassessed.
CARVER .....	10 per cent in cities and villages.
CHIPPEWA .....	10 per cent on structures and improvements in town of Crate.
CHISAGO .....	15 per cent in towns excepting platted property in town of Chisago Lake; 15 per cent in village of Harris.
COTTONWOOD .....	10 per cent in villages, except village of Windom.
DAKOTA .....	15 per cent in towns.
DODGE .....	5 per cent in towns.
GRANT .....	15 per cent in villages; 5 per cent in towns.
HENNEPIN .....	5 per cent in city of Minneapolis; 10 per cent in cities and villages outside of the city of Minneapolis; 5 per cent in towns.
HUBBARD .....	20 per cent in towns.
ISANTI .....	10 per cent in towns.
ITASCA .....	10 per cent in all villages and towns. Special changes in assessment of 115 tracts of real property in the
	Towns of.....Arbo Bass Brook Grand Rapids
	Greenway Nashwauk
	Villages of.....Bovey Calumet Coleraine Keewatin
	Marble Nashwauk Taconite
	5 per cent on unmined iron ore in the following towns and villages:
	Towns of.....Greenway
	Nashwauk
	Villages of.....Bovey Calumet Coleraine Keewatin
	Marble Nashwauk Taconite
KITTSOON .....	25 per cent in villages; 20 per cent in towns.
LAKE .....	Special change in assessment of one tract of real property in the
	Town of.....Fall Lake (that part of Section 30, Town- ship 63, Range 11, known as the Section 30 Mine).
	5 per cent on unmined iron ore in the Town of.....Fall Lake.
LE SUEUR.....	10 per cent on all real estate, except in town of Kasota which was reassessed.
MARSHALL .....	10 per cent in towns.
MEEKER .....	20 per cent in villages.
MILLE LACS.....	10 per cent in city of Princeton.
MOWER .....	20 per cent in city of Austin.
NICOLLET .....	10 per cent on all real estate.
NORMAN .....	10 per cent in city of Ada; 10 per cent in towns.
OLMSTED .....	10 per cent in towns.

PINE .....	5 per cent in towns; no change in villages except village of Pine City which was reassessed.
POLK .....	10 per cent in city of East Grand Forks.
POPE .....	12½ per cent in towns.
RICE .....	5 per cent in all cities, villages and towns except city of Faribault; structures and improvements on unplatted property in city of Faribault, 10 per cent; all lands in city of Faribault, exclusive of structures and improvements, 5 per cent.

ROSEAU ..... 10 per cent in towns.

\*ST. LOUIS..... 20 per cent on platted property in cities of Eveleth and Virginia, and villages of Chisholm and Hibbing, exclusive of unmined iron ore.  
Special changes in assessment of 336 tracts of real property in the

Towns of.....	Balkan	Missabe Mountain
	Biwabik	Nichols
	Clinton	Stuntz
	Fayal	Unorganized Town
	Great Scott	58½-17
	Mesaba	White
	Morse	Wuori

Villages of.....	Aurora	Hibbing
	Biwabik	Kinney
	Buhl	McKinley
	Chisholm	Mesaba
	Gilbert	Mountain Iron

Cities of.....	Ely	Virginia
	Eveleth	

5 per cent on unplatted real property, including iron ore, in the following towns, villages and cities:

Towns of.....	Balkan	Morse
	Biwabik	Nichols
	Breitung	Stuntz
	Fayal	Unorganized Town
	Great Scott	58½-17
	Mesaba	White
	Missabe Mountain	

Villages of.....	Aurora	Hibbing
	Biwabik	Kinney
	Buhl	Mesaba
	Chisholm	Mountain Iron
	Gilbert	

Cities of.....	Ely	Virginia
	Eveleth	

\*Assessment of omitted real estate against the Clark Iron Company (SE-SW Section 32, Town 58, Range 20, 40 acres) fixed at \$11,575.

SCOTT .....	10 per cent on all real estate except in borough of Belle Plaine.
SHERBURNE .....	20 per cent in cities and villages, except city of St. Cloud; 10 per cent in towns.
STEARNS .....	5 per cent in towns.
SWIFT .....	20 per cent in cities and villages.
TODD .....	10 per cent in cities and villages.
TRAVERSE .....	25 per cent in villages except village of Browns Valley which is increased 12½ per cent; 5 per cent in towns.
WABASHA .....	15 per cent in towns, except town of Oakwood which is increased 90 per cent; 10 per cent in cities and villages.
WADENA .....	10 per cent in towns; no change in villages except villages of Wadena and Verndale which were reassessed.
WASECA .....	10 per cent in city of Waseca.
WASHINGTON .....	10 per cent in towns.* *Increase in town of Newport applies only to unplatted real estate.
WINONA .....	20 per cent in towns.
WRIGHT .....	5 per cent in towns.

## DECREASES

<b>BELTRAMI</b> .....	20 per cent in town of Langor; 15 per cent in towns of Blackduck, Cormant, Durand, Hagall and Hornet; 10 per cent in towns of Kelliher, O'Brien and Shooks.
<b>CHIPPEWA</b> .....	20 per cent on structures and improvements in town of Louriston.
<b>CHISAGO</b> .....	Assessed valuation of Lot 5, Section 19, Township 34, Range 18, owned by the St. Croix Falls Minnesota Improvements Company, reduced to \$186,433.
<b>CROW WING</b> .....	Special changes in assessment of 182 tracts of real property in the
	Towns of.....Crow Wing                      Nokay Lake
	Deerwood                      Oak Lawn
	Fort Ripley                      Rabbit Lake
	Klondike                      Wolford
	Long Lake
	Villages of.....Crosby                      Manganese
	Cuyuna                      Riverton
	Ironton
	City of.....Brainerd
<b>FARIBAULT</b> .....	10 per cent in towns.
<b>FILLMORE</b> .....	10 per cent in village of Rushford.
<b>JACKSON</b> .....	10 per cent in towns.
<b>LAC QUI PARLE</b> .....	10 per cent in towns.
<b>LYON</b> .....	Assessment of structures and improvements on Lot 7, Block 7, of Addition "A" to town of Marshall and on all of "A" 38 except Sole and Mullaney, and all North of Mullaney and East of Great Northern Railway of the NE¼ of SE¼ of Section 5, Township 111, Range 41, belonging to Marshall Milling Company reduced to \$22,000.
<b>MARTIN</b> .....	10 per cent in towns.
<b>NOBLES</b> .....	10 per cent in towns.
<b>PIPESTONE</b> .....	10 per cent in cities and villages except city of Pipestone which is decreased 12½ per cent; 20 per cent in towns.
<b>RED LAKE</b> .....	10 per cent in towns.
<b>ROCK</b> .....	5 per cent in towns.
<b>SIBLEY</b> .....	10 per cent in towns.
<b>STEVENS</b> .....	10 per cent on all real estate.
<b>WATONWAN</b> .....	10 per cent in towns.

No change was made in the real estate assessment of the following counties:

Altkin	Douglas	Lincoln	Ramsey
Big Stone	Freeborn	McLeod	Redwood
Brown	Goodhue	Mahnomen	Renville
*Cass	Houston	Morrison	Steele
Clay	Kanabec	Murray	Wilkin
Clearwater	Kandiyohi	Otter Tail	Yellow Medicine
Cook	Koochiching	Pennington	

\*Except by reassessment.

## CHANGES IN THE ASSESSED VALUATION OF PERSONAL PROPERTY MADE BY THE TAX COMMISSION IN 1914

### AITKIN

Item 11-E.	Stallions, etc.	Increased	30%
Item 20.	Automobiles, etc.	Increased	5%
Item 21.	Motorcycles and bicycles	Increased	60%
Item 24.	Steam and motor boats, etc.	Increased	20%
Item 28.	Steam engines, boilers, electric motors, etc.	Increased	10%
Item 30.	Manufacturers' tools and machinery not assessed as real estate	Increased	10%
*Item 33.	Lumber, lath and shingles	Increased	20%
*Item 34.	Logs, poles, posts and railroad ties	Increased	20%
Item 38.	Goods and merchandise of retail merchants	Increased	5%
Item 42.	Office furniture	Increased	10%
Item 48.	Stock and furniture of restaurants, etc.	Increased	10%
Item 50.	Furniture and equipment of barber shops	Increased	10%
Item 51.	All tools, etc., not otherwise listed	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Aitkin County State Bank, Aitkin	Decreased	\$999
Item 54.	Shares of bank stock, First State Bank, Hill City	Decreased	400
Item 54.	Shares of bank stock, Palisade State Bank, Palisade	Increased	691
<b>Assessments of Omitted Banks</b>			
Item 54.	Shares of bank stock, McGrath State Bank, McGrath		\$3,992
Item 54.	Shares of bank stock, Farmers & Merchants State Bank of Lawler		4,553
Item 54.	Shares of bank stock, First State Bank of Tamarack		3,696
*In town of Glen and villages of Grayling and Hill City only.			

### \*ANOKA

Items 2-10	Inclusive in Class 2	Increased	20 %
Item 12-E.	Bulls	Increased	15 %
Item 12-F.	All other cattle 3 years old and over	Increased	30 %
Item 13.	Sheep	Increased	10 %
Item 16.	Dogs	Increased	20 %
Item 17.	Farm tools, implements and machinery	Increased	10 %
Item 18.	Wagons, etc.	Increased	20 %
Item 20.	Automobiles, etc.	Increased	12½ %
Item 21.	Motorcycles and bicycles	Increased	50 %
Item 24.	Steam and motor boats, etc.	Increased	20 %
Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank of Bethel	Increased	\$2,080
*Assessment of The Minneapolis & St. Paul Suburban R. R. Co. in the village of Columbia Heights fixed at \$4,800.			

† See note on page 290.

### BECKER

Item 11-E.	Stallions, etc.	Increased	20 %
Item 12-A.	Cattle under 1 year old	Increased	25 %
Item 12-B.	Cattle 1 year old and under 2 years	Increased	10 %
Item 12-C.	Cattle 2 years old and under 3 years	Increased	10 %
Item 12-D.	Cows	Increased	10 %
Item 12-E.	Bulls	Increased	10 %
Item 12-F.	All other cattle 3 years old and over	Increased	25 %
Item 13.	Sheep	Increased	40 %
Item 16.	Dogs	Increased	40 %
Item 17.	Farm tools, implements and machinery	Increased	10 %
Item 18.	Wagons, etc.	Increased	10 %
Item 20.	Automobiles, etc.	Increased	12½ %
Item 21.	Motorcycles and bicycles	Increased	60 %
Item 24.	Steam and motor boats, etc.	Increased	10 %
Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10 %
Item 42.	Office furniture	Increased	20 %
Item 52.	Elevators, etc., on railway lands	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Citizens State Bank of Frazee	Decreased	\$1,250
Item 54.	Shares of bank stock, First National Bank of Frazee	Decreased	3,696

Assessment of Omitted Banks			
Item 54.	Shares of bank stock, State Bank of Audubon, Audubon....	\$5,800	
Item 54.	Shares of bank stock, Citizens State Bank, Callaway.....	2,773	
Item 54.	Shares of bank stock, White Earth Reservation State Bank, Ogema .....	3,198	
Item 54.	Shares of bank stock, Ponsford State Bank, Ponsford.....	4,365	

**BELTRAMI**

Items 2-10	Inclusive in Class 2.....	Increased	25	%
Item 11-E.	Stallions, etc. ....	Increased	50	%
Item 16.	Dogs .....	Increased	90	%
Item 18.	Wagons, etc. ....	Increased	20	%
Item 21.	Motorcycles and bicycles .....	Increased	50	%
Item 24.	Steam and motor boats, etc. ....	Increased	10	%
*Item 33.	Lumber, lath and shingles.....	Increased	20	%
*Item 34.	Logs, poles, posts and railroad ties.....	Increased	20	%
Item 36.	All manufacturers' materials and manufactured articles not above listed, in the hands of manufacturers .....	Increased	5	%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	5	%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5	%
Item 42.	Office furniture .....	Increased	25	%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	33 1/2	%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10	%
Item 52.	Elevators, etc., on railway lands.....	Increased	10	%
Assessment of Omitted Banks				
Item 54.	Shares of bank stock, First National Bank, Blackduck....	\$10,275		
Item 54.	Shares of bank stock, Security State Bank of Spooner....	6,715		
*In town and village of Spooner only.				

\*In town and village of Spooner only.

† See note on page 290.

**\*BENTON**

Item 11-E.	Stallions, etc. ....	Increased	30%
Item 13.	Sheep .....	Increased	35%
Item 14.	Hogs .....	Decreased	20%
Item 16.	Dogs .....	Increased	200%
Item 18.	Wagons, etc. ....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	10%
Item 28.	Steam engine, boilers, electric motors, etc. ....	Increased	10%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate .....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 51.	All tools, etc., not otherwise listed.....	Increased	10%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, First National Bank, Foley..	Decreased	\$1,000
*Does not apply to city of St. Cloud.			
Assessment of Granite City Railway Co. in the village of Sauk Rapids fixed at \$4,200.			

\*Does not apply to city of St. Cloud.

Assessment of Granite City Railway Co. in the village of Sauk Rapids fixed at \$4,200.

**BIG STONE**

Item 11-E.	Stallions, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 24.	Steam and motor boats, etc. ....	Increased	10%
Item 33.	Lumber, lath and shingles. ....	Increased	10%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, Farmers & Merchants State Bank of Odessa .....	Decreased	\$1,077

**BLUE EARTH**

Item 11-A.	Horses, etc., under 1 year old.....	Increased	50%
Item 11-E.	Stallions, etc. ....	Increased	10%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	20%
Item 42.	Office furniture .....	Increased	10%
Item 46.	Machinery, furniture, etc., of laundries.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, State Bank of Eagle Lake, Eagle Lake .....	Increased	\$304
Item 54.	Shares of bank stock, National Bank of Commerce, Mankato .....	Increased	5,822
Item 54.	Shares of bank stock, Farmers State Bank of Rapidan .....	Increased	\$02

**BROWN**

Item 11-C.	Horses, etc., 2 years old and under 3 years.....	Increased	10%
Item 12-E.	Bulls .....	Increased	10%
Item 16.	Dogs .....	Increased	25%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 51.	All tools, etc., not otherwise listed.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank of Cobden, Cobden .....	Increased	\$401
Item 54.	Shares of bank stock, State Bank of Springfield, Springfield .....	Increased	3,599

**\*CARLTON**

Item 11-D.	Horses, etc., 3 years old and over.....	Decreased	20%
Item 11-E.	Stallions, etc. ....	Increased	50%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	15%
Item 13.	Sheep .....	Increased	20%
Item 14.	Hogs .....	Increased	10%
Item 16.	Dogs .....	Increased	80%
Item 32.	Pulpwood, pulp and paper.....	Increased	20%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 34.	Logs, poles, posts and railroad ties.....	Increased	20%
Item 38.	Goods and merchandise of retail merchants.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	75%
Item 52.	Elevators, etc., on railway lands.....	Increased	15%

\*Does not apply to town and village of Barnum and town of Skelton which were reassessed.

**CARVER**

Item 11-E.	Stallions, etc. ....	Increased	10%
Item 12-C.	Cattle, 2 years old and under 3 years.....	Increased	5%
Item 14.	Hogs .....	Increased	25%
Item 16.	Dogs .....	Increased	60%
Item 17.	Farm tools, implements and machinery.....	Increased	20%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank of Carver, Carver .....	Increased	\$1,000

**CASS**

Item 11-A.	Horses, etc., under 1 year old.....	Decreased	33 1/2 %
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Decreased	30 %
Item 11-C.	Horses, etc., 2 years old and under 3 years.....	Decreased	25 %
Item 11-D.	Horses, etc., 3 years old and over.....	Decreased	20 %
Item 12-B.	Cattle 1 year old and under 2 years.....	Decreased	10 %
Item 12-C.	Cattle 2 years old and under 3 years.....	Decreased	25 %
Item 12-D.	Cows .....	Decreased	30 %
Item 12-F.	All other cattle 3 years old and over.....	Decreased	40 %
Item 13.	Sheep .....	Decreased	20 %
Item 14.	Hogs .....	Decreased	20 %
Item 16.	Dogs .....	Increased	10 %
Item 21.	Motorcycles and bicycles .....	Increased	20 %
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	10 %
Item 50.	Furniture and equipment of barber shops.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Security State Bank of Pilsbarger .....	Decreased	\$3,480
Item 54.	Shares of bank stock, First State Bank of Pine River .....	Decreased	1,460
<b>Assessment of Omitted Banks</b>			
Item 54.	Shares of bank stock, First State Bank of Federal Dam....		\$2,682
Item 54.	Shares of bank stock, First State Bank of Remer.....		3,350
Item 54.	Shares of bank stock, First National Bank of Walker.....		10,717

**CHIPPEWA**

Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	15%
Item 11-D.	Horses, 3 years old and over.....	Increased	10%
Item 13.	Sheep .....	Increased	10%

Item 20.	Automobiles, etc. ....	Increased	15%
Item 21.	Motorcycles and bicycles .....	Increased	50%
Item 50.	Furniture and equipment of barber shops. ....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank of Milan, Milan.	Decreased	\$2,388
Item 54.	Shares of bank stock, Chippewa County State Bank, Montevideo .....	Increased	3,160
Item 54.	Shares of bank stock, Farmers State Bank of Wegdahl .....	Increased	589

**CHISAGO**

Item 12-C.	Cattle 2 years old and under 3 years. ....	Increased	5 %
Item 12-E.	Bulls .....	Increased	15 %
Item 13.	Sheep .....	Increased	10 %
Item 15.	Poultry .....	Increased	20 %
Item 16.	Dogs .....	Increased	10 %
Item 17.	Farm tools, implements and machinery. ....	Increased	20 %
Item 18.	Wagons, etc. ....	Increased	15 %
Item 20.	Automobiles, etc. ....	Increased	20 %
Item 24.	Steam and motor boats, etc. ....	Increased	20 %
Item 47.	Stock and furniture of saloons and sample rooms. ....	Increased	33½ %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10 %
Item 49.	Stock and furniture of billiard rooms, etc. ....	Increased	10 %
Item 50.	Furniture and equipment of barber shops. ....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Farmers State Bank of Chisago City .....	Decreased	\$1,176
Item 54.	Shares of bank stock, State Bank of Harris. ....	Increased	1,382
Item 54.	Shares of bank stock, Shafer State Bank, Shafer. ....	Increased	200
Item 54.	Shares of bank stock, Standard State Bank of Taylors Falls .....	Decreased	1,206

**CLAY**

Item 13.	Sheep .....	Increased	10 %
Item 17.	Farm tools, implements and machinery. ....	Decreased	10 %
Item 20.	Automobiles, etc. ....	Increased	12½ %
Item 21.	Motorcycles and bicycles .....	Increased	25 %
Item 31.	Wheat, flour, etc., in hands of manufacturers. ....	Increased	10 %
Item 33.	Lumber, lath and shingles .....	Increased	10 %
Item 36.	Manufacturers' materials, etc., in hands of manufacturers .....	Increased	5 %
Item 37.	Goods and merchandise of wholesale merchants. ....	Increased	5 %
Item 38.	Goods and merchandise of retail merchants. ....	Increased	5 %
Item 42.	Office furniture .....	Increased	20 %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Barnesville National Bank, Barnesville .....	Increased	\$2,859
Item 54.	Shares of bank stock, Comstock State Bank, Comstock .....	Increased	400
Item 54.	Shares of bank stock, First National Bank, Ulen. ....	Increased	4,217

**CLEARWATER**

Items 2-10	inclusive in Class 2.	Increased	100%
Item 11-D.	Horses, etc., 3 years old and over.	Increased	10%
Item 11-E.	Stallions, etc.	Increased	30%
Item 12-A.	Cattle under 1 year old.	Increased	25%
Item 12-B.	Cattle 1 year old and under 2 years.	Increased	10%
Item 12-D.	Cows	Increased	10%
Item 12-E.	Bulls	Increased	10%
Item 13.	Sheep	Increased	40%
Item 16.	Dogs	Increased	30%
Item 20.	Automobiles, etc.	Increased	20%
Item 21.	Motorcycles and bicycles	Increased	70%
Item 42.	Office furniture	Increased	20%
Item 47.	Stock and furniture of saloons and sample rooms.	Increased	50%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, Security State Bank, Gon- vick	Increased	\$595

† See note on page 290.

**COOK**

No change.

**COTTONWOOD**

Items 2-10 inclusive in Class 2.....	Increased	10%
Item 11-B. Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 21. Motorcycles and bicycles .....	Increased	25%



Item 33.	Lumber, lath and shingles.....	Increased	20%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms..	Increased	100%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, First National Bank, Win- dom .....	Decreased	\$15,738
Item 54.	Shares of bank stock, Farmers State Bank, Win- dom .....	Decreased	4,800
Item 54.	Shares of bank stock, Windom National Bank, Windom .....	Decreased	7,120

‡ See note on page 290.

#### CROW WING

Item 1.	Mined iron ore .....	Decreased	60%
Item 11-D.	Horses, etc., 3 years old and over.....	Increased	5%
Item 11-E.	Stallions, etc. ....	Increased	30%
Item 12-A.	Cattle under 1 year old.....	Increased	20%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 12-E.	Bulls .....	Increased	10%
Item 16.	Dogs .....	Increased	40%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 21.	Motorcycles and bicycles .....	Increased	80%
Item 24.	Steam and motor boats, etc.....	Increased	10%
Item 36.	Manufacturers materials, etc., in hands of manu- facturers .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	20%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, Brainerd State Bank, Brainerd .....	Increased	\$1,862
Item 54.	Shares of bank stock, First State Bank, Iron-ton.....	Increased	1,153
Item 54.	Shares of bank stock, Jenkins State Bank, Jen- kins .....	Increased	200
Item 54.	Shares of bank stock, First State Bank of Pequot, Pequot .....	Increased	761

#### \*DAKOTA

Item 12-F.	All other cattle 3 years old and over.....	Increased	50%
Item 13.	Sheep .....	Increased	20%
Item 15.	Poultry .....	Increased	10%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 18.	Wagons, etc. ....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, Dakota County State Bank, Lakeville .....	Increased	\$2,600

\*Assessment of Minneapolis & St. Paul Suburban R. R. Co. in city of South St. Paul fixed at \$26,200.

#### DODGE

Item 11-A.	Horses, etc., under 1 year old.....	Increased	10%
Item 11-E.	Stallions, etc. ....	Increased	15%
Item 18.	Wagons, etc. ....	Increased	10%
Item 31.	Wheat, flour, barley, etc., in hands of manufactur- ers .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
Special Changes in Bank Assessments			
Item 54.	Shares of bank stock, First National Bank, Dodge Center .....	Increased	\$310
Item 54.	Shares of bank stock, First National Bank, West Concord .....	Increased	839

#### DOUGLAS

Items 2-10	Inclusive in Class 2. ....	Increased	10%
Item 12-A.	Cattle under 1 year old.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	5%
Item 12-E.	Bulls .....	Increased	25%
Item 13.	Sheep .....	Increased	10%
Item 16.	Dogs .....	Increased	10%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 21.	Motorcycles and bicycles .....	Increased	40%

Item 24.	Steam and motor boats, etc.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 42.	Office furniture, etc.....	Increased	20%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Douglas County' Bank, Alexandria .....	Increased	\$800

‡ See note on page 290.

#### FARIBAULT

Item 11-A.	Horses, etc., under 1 year old .....	Increased	20%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 13.	Sheep .....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Security State Bank of Delavan .....	Increased	\$800
Item 54.	Shares of bank stock, Easton State Bank, Easton.....	Decreased	500
Item 54.	Shares of bank stock, State Bank of Klester, Klester .....	Increased	744
Item 54.	Shares of bank stock, First National Bank, Wells.....	Increased	1,577
Item 54.	Shares of bank stock, Wells National Bank, Wells.....	Decreased	1,394
<b>Assessment of Omitted Banks</b>			
Item 54.	Shares of bank stock, State Bank of Frost, Frost.....		\$7,493

#### FILLMORE

Items 2-10	Inclusive in Class 2.....	Increased	25%
Item 11-E.	Stallions, etc.....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	10%
Item 16.	Dogs .....	Increased	15%
Item 20.	Automobiles, etc.....	Increased	10%
Item 21.	Motorcycles and bicycles .....	Increased	10%
Item 31.	Wheat, flour, etc., in the hands of manufacturers.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First National Bank, Chatfield .....	Increased	\$624
Item 54.	Shares of bank stock, Harmony State Bank, Harmony .....	Increased	668
Item 54.	Shares of bank stock, First National Bank, Preston .....	Increased	2,800
Item 54.	Shares of bank stock, First State Bank, Wykoff.....	Increased	443

‡ See note on page 290.

#### FREEBORN

Item 12-D.	Cows .....	Increased	10%
Item 12-E.	Bulls .....	Increased	10%
Item 13.	Sheep .....	Increased	10%
Item 16.	Dogs .....	Increased	20%
Item 17.	Farm tools, implements and machinery.....	Increased	20%
Item 18.	Wagons, etc.....	Increased	10%
Item 24.	Steam and motor boats, etc.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First National Bank, Alden.....	Increased	\$849
Item 54.	Shares of bank stock, Citizens National Bank, Albert Lea .....	Increased	3,337
Item 54.	Shares of bank stock, Farmers State Bank, Hayward .....	Increased	591
Item 54.	Shares of bank stock, State Bank of Oakland, Oakland .....	Decreased	1,003

#### GOODHUE

Item 13.	Sheep .....	Increased	30 %
Item 16.	Dogs .....	Increased	20 %
Item 17.	Farm tools, implements and machinery.....	Increased	10 %
Item 18.	Wagons, etc.....	Increased	10 %
Item 20.	Automobiles, etc.....	Increased	5 %
Item 21.	Motorcycles and bicycles .....	Increased	12½ %
Item 36.	Other agricultural products in hands of producer.....	Increased	5 %
Item 38.	Goods and merchandise of retail merchants.....	Increased	5 %
Item 42.	Office furniture .....	Increased	25 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Farmers State Bank, Belchester .....	Decreased	\$1,425

Item 54.	Shares of bank stock, Citizens State Bank, Kenyon	Increased	952
Item 54.	Shares of bank stock, Goodhue County National Bank, Red Wing	Decreased	24,565
Item 54.	Shares of bank stock, Farmers State Bank, Wamblingo	Decreased	1,198
Item 54.	Shares of bank stock, Goodhue County State Bank, Zumbrota	Decreased	2,750
Item 54.	Shares of bank stock, Security State Bank, Zumbrota	Decreased	3,481

**GRANT**

Item 12-D.	Cows	Increased	5%
Item 12-E.	Bulls	Increased	10%
Item 12-F.	All other cattle 3 years old and over	Increased	20%
Item 13.	Sheep	Increased	10%
Item 20.	Automobiles, etc.	Increased	20%
Item 21.	Motorcycles and bicycles	Increased	50%
Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10%
Item 42.	Office furniture	Increased	10%
Item 47.	Stock of saloons and sample rooms	Increased	20%

**HENNEPIN**

†Items 2-10	inclusive in Class 2	Increased	10%
Item 11-E.	Stallions	Increased	75%
*Item 11-D.	Horses, etc., 3 years old and over	Increased	10%
Item 14.	Hogs	Increased	20%
Item 16.	Dogs	Increased	15%
Item 17.	Farm tools, implements and machinery	Increased	20%
*Item 18.	Wagons, etc.	Increased	10%
*Item 20.	Automobiles, etc.	Increased	10%
†Item 21.	Motorcycles and bicycles	Increased	25%
†Item 24.	Steam and motor boats, etc.	Increased	20%
Item 28.	Steam engines, boilers, electric motors, etc.	Increased	5%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate	Increased	5%
*Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10%
Item 33.	Lumber, lath and shingles	Increased	10%
*Item 37.	Goods and merchandise of wholesale merchants	Increased	10%
*Item 38.	Goods and merchandise of retail merchants	Increased	10%
*Item 39.	Typewriters, adding machines, etc.	Increased	10%
*Item 40.	Safes	Increased	10%
*Item 41.	Store furniture and fixtures	Increased	10%
Item 42.	Office furniture	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms	Increased	10%
†Item 48.	Stock and furniture of restaurants, etc.	Increased	10%
Item 49.	Stock and furniture of billiard rooms, etc.	Increased	10%
Item 50.	Furniture and equipment of barber shops	Increased	10%
Item 51.	All tools, etc., not otherwise listed	Increased	5%
Item 52.	Elevators, etc., on railway lands	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank of Hopkins	Increased	\$895
Item 54.	Shares of bank stock, Central State Bank, Minneapolis	Increased	761
Item 54.	Shares of bank stock, Franklin Avenue State Bank, Minneapolis	Increased	1,101
Item 54.	Shares of bank stock, Merchants & Manufacturers State Bank, Minneapolis	Increased	1,317
Item 54.	Shares of bank stock, Osseo State Bank, Osseo	Increased	1,083
Item 54.	Shares of bank stock, State Bank of Rogers, Rogers	Increased	880
Item 54.	Shares of bank stock, State Bank of St. Bonifacius	Increased	1,602

\*In city of Minneapolis only.

†Except city of Minneapolis.

‡See note on page 290.

**HOUSTON**

Item 20.	Automobiles, etc.	Increased	5%
Item 21.	Motorcycles and bicycles	Increased	60%
Item 42.	Office furniture	Increased	20%
Item 47.	Stock and furniture of saloons and sample rooms	Increased	20%
Item 48.	Stock and furniture of restaurants, etc.	Increased	10%
Item 50.	Furniture and equipment of barber shops	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Security State Bank, Houston	Increased	\$376

**HUBBARD**

†Items 2-10	inclusive in Class 2	Increased	10%
Item 11-A.	Horses, etc., under 1 year old	Increased	20%

Item 12-A.	Cattle under 1 year old.....	Increased	25%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	10%
Item 13.	Sheep .....	Increased	40%
Item 16.	Dogs .....	Increased	60%
Item 17.	Farm tools, implements and machinery.....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	100%
Item 24.	Steam and motor boats, etc. ....	Increased	10%
Item 28.	Steam engines, boilers, electric motors, etc. ....	Increased	10%
Item 30.	Manufacturers' tools and machinery not assessed as real estate .....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
*Item 33.	Lumber, lath and shingles .....	Increased	20%
*Item 34.	Logs, poles, posts and railroad ties .....	Increased	20%
Item 36.	Manufacturers' materials, etc., in hands of manu- facturers .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	25%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 52.	Elevators, etc., on railway lands .....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First National Bank, Park Rapids .....	Decreased	\$4,817
Item 54.	Shares of bank stock, State Bank of Park Rapids. Park Rapids .....	Decreased	470

\*In town of Akeley only.

† See note on page 290.

## ISANTI

<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First National Bank of Cam- bridge .....	Increased	\$324

## ITASCA

Item 1.	Mined iron ore .....	Decreased	50%
†Items 2-10	inclusive in Class 2.....	Increased	10%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 11-E.	Stallions, etc. ....	Increased	30%
Item 13.	Sheep .....	Increased	10%
Item 14.	Hogs .....	Increased	15%
Item 18.	Wagons, etc. ....	Increased	10%
Item 24.	Steam and motor boats, etc. ....	Increased	20%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 34.	Logs, poles, posts and railroad ties .....	Increased	10%
Item 36.	Manufacturers' materials, etc., in hands of manu- facturers .....	Increased	10%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	25%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank, Big Fork .....	Increased	\$1,631
Item 54.	Shares of bank stock, First State Bank of Kee- watin .....	Decreased	14,686
Item 54.	Shares of bank stock, First State Bank of Marble. Decreased .....	2,955	
Item 54.	Shares of bank stock, Nashwauk State Bank, Nash- wauk .....	Increased	400

† See note on page 290.

## JACKSON

†Items 2-10	inclusive in Class 2.....	Increased	10%
Item 13.	Sheep .....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	10%
Item 42.	Office furniture .....	Increased	20%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 52.	Elevators, etc., on railway lands .....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Jackson National Bank, Jackson .....	Increased	\$724
<b>Assessment of Omitted Banks.</b>			
Item 54.	Shares of bank stock, Farmers & Merchants State Bank, Alpha .....		\$3,679
Item 54.	Shares of bank stock, State Bank of Alpha.....		6,344

Item 54.	Shares of bank stock, Farmers State Bank, Lakefield....	8,610
Item 54.	Shares of bank stock, First National Bank, Lakefield.....	16,464
Item 54.	Shares of bank stock, Jackson Co. State Bank, Lakefield..	18,817

‡ See note on page 290.

#### KANABEC

Items 2-10	inclusive in Class 2.....	Increased	10%
Item 12-A.	Cattle under 1 year old .....	Increased	25%
Item 13.	Sheep .....	Increased	30%
Item 16.	Dogs .....	Increased	15%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	40%
Item 21.	Motorcycles and bicycles .....	Increased	70%
Item 47.	Stock and furniture of saloons and sample rooms...	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank of Grass- ton .....	Decreased	\$500
Item 54.	Shares of bank stock, First National Bank of Mora .....	Decreased	732
Item 54.	Shares of bank stock, State Bank of Mora, Mora..	Decreased	1,186

‡ See note on page 290.

#### KANDIYOHI

Items 2-10	inclusive in Class 2.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	5%
Item 16.	Dogs .....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 50.	Furniture and equipment of barber shops.....	Increased	20%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Farmers State Bank, Ray- mond .....	Increased	\$616
Item 54.	Shares of bank stock, First State Bank of Thorpe.....	Increased	442

‡ See note on page 290.

#### KITTSOON

Items 2-10	inclusive in Class 2.....	Increased	30%
Item 11-E.	Stallions, etc. ....	Increased	20%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 13.	Sheep .....	Increased	30%
Item 15.	Poultry .....	Increased	20%
Item 16.	Dogs .....	Increased	30%
Item 20.	Automobiles, etc. ....	Increased	30%
Item 21.	Motorcycles and bicycles .....	Increased	50%
Item 31.	Wheat, flour, etc., in the hands of manufac- turers .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	100%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Assessment of Omitted Banks.</b>			
Item 54.	Shares of bank stock, State Bank of Karlstad, Karlstad.....		\$3,967

‡ See note on page 290.

#### KOOCHICHING

Item 11-C.	Horses, 2 years old and under 3 years.....	Decreased	25%
Item 11-D.	Horses, etc., 3 years old and over.....	Decreased	10%
Item 16.	Dogs .....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	15%
Item 28.	Steam engines, boilers, etc. ....	Increased	10%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate .....	Increased	10%
Item 32.	Pulpwood, pulp and paper .....	Increased	20%
Item 33.	Lumber, lath and shingles .....	Increased	20%
Item 34.	Logs, poles, posts and railroad ties.....	Increased	20%
Item 38.	Goods and merchandise of retail merchants.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	20%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 51.	All tools, etc., not otherwise listed.....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, First State Bank, Big Falls .....	Increased	\$1,129

Item 54.	Shares of bank stock, Farmers State Bank of Little Rock .....	Increased	1,307
Item 54.	Shares of bank stock, First State Bank of Northome .....	Decreased	2,677

**LAC QUI PARLE**

Item 12-A.	Cattle under 1 year old .....	Increased	10%
Item 13.	Sheep .....	Increased	10%
Item 14.	Hogs .....	Increased	15%
Item 16.	Dogs .....	Increased	25%
Item 17.	Farm tools, implements and machinery .....	Decreased	10%
Item 20.	Automobiles, etc. ....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Bellingham State Bank, Bellingham .....	Increased	\$260

**LAKE**

Item 12-A.	Cattle under 1 year old .....	Increased	10%
Item 13.	Sheep .....	Increased	20%
Item 16.	Dogs .....	Increased	50%
Item 28.	Steam engines, boilers, electric motors, etc. ....	Increased	10%
Item 30.	Manufacturers' tools and machinery not assessed as real estate .....	Increased	10%
Item 51.	All tools, etc., not otherwise listed .....	Increased	10%

**LE SUEUR**

Items 2-10	Inclusive in Class 2 .....	Increased	10%
Item 11-E.	Stallions, etc. ....	Increased	10%
Item 12-F.	All other cattle 2 years old and over .....	Increased	50%
Item 15.	Poultry .....	Increased	10%
Item 17.	Farm tools, implements and machinery .....	Increased	10%
Item 18.	Wagons, etc. ....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	15%
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants .....	Increased	5%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10%
Item 52.	Elevators, etc., on railway lands .....	Increased	10%
The above changes do not apply to the city of New Prague, in which the following changes are made:			
Items 2-10	Inclusive in Class 2 .....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	25%
Item 37.	Goods and merchandise of wholesale merchants .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants .....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, First State Bank, Cleveland .....	Decreased	\$2,000
Item 54.	Shares of bank stock, Elysian State Bank, Elysian .....	Increased	293
Item 54.	Shares of bank stock, First National Bank, Waterville .....	Decreased	3,199
Item 54.	Shares of bank stock, Security State Bank, Waterville .....	Decreased	5,152
† See note on page 290.			

**LINCOLN**

Items 2-10	Inclusive in Class 2 .....	Increased	10%
Item 12-A.	Cattle under 1 year old .....	Increased	10%
Item 12-F.	All other cattle 3 years old and over .....	Increased	25%
Item 13.	Sheep .....	Increased	10%
Item 16.	Dogs .....	Increased	50%
Item 20.	Automobiles, etc. ....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10%
Item 50.	Furniture and equipment of barber shops .....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Farmers National Bank, Hendricks .....	Increased	\$444
† See note on page 290.			

**LYON**

Item 16.	Dogs .....	Increased	40%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	10%
Item 50.	Furniture and equipment of barber shops .....	Increased	10%

**MCLEOD**

Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	5%
Item 21.	Motorcycles and bicycles .....	Increased	20%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, First State Bank of Brown- ton .....	Increased	\$386
Item 54.	Shares of bank stock, State Bank of Silver Lake .....	Increased	1,003

**MAHNOMEN**

Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	15%
Item 12-A.	Cattle under 1 year old .....	Increased	20%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	15%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	20%
Item 13.	Sheep .....	Increased	35%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	200%
Item 33.	Lumber, lath and shingles .....	Increased	10%

**MARSHALL**

†Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	15%
Item 13.	Sheep .....	Increased	20%
Item 16.	Dogs .....	Increased	33 1/2 %
Item 17.	Farm tools, implements and machinery.....	Decreased	10%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	100%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	40%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Farmers State Bank, Al- varado .....	Increased	\$2,812
Item 54.	Shares of bank stock, Farmers State Bank of Holt .....	Decreased	2,090
Item 54.	Shares of bank stock, Holt State Bank, Holt.....	Decreased	1,785
Item 54.	Shares of bank stock, Farmers & Merchants State Bank, Strandquist .....	Decreased	360
<b>Assessment of Omitted Banks.</b>			
Item 54.	Shares of bank stock, Security State Bank of Middle River.....		\$3,946
Item 54.	Shares of bank stock, State Bank of Middle River.....		6,066
Item 54.	Shares of bank stock, Farmers State Bank, Newfolden.....		3,755
Item 54.	Shares of bank stock, First State Bank of Oslo.....		3,786
Item 54.	Shares of bank stock, Citizens State Bank, Oslo.....		8,044

‡See note on page 290.

**MARTIN**

†*Items 2-10	Inclusive in Class 2.....	Increased	20%
Item 11-D.	Horses, etc., 3 years old and over.....	Increased	10%
Item 12-D.	Cows .....	Increased	5%
Item 16.	Dogs .....	Increased	50%
Item 17.	Farm tools, implements and machinery.....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	15%
Item 21.	Motorcycles and bicycles .....	Increased	40%
Item 24.	Steam and motor boats, etc. ....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	5%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Fairmont National Bank, Fair- mont .....	Increased	\$256
Item 54.	Shares of bank stock, Martin Co. National Bank, Fairmont .....	Increased	800

\*In city of Fairmont only.

‡ See note on page 290.

**MEEKER**

Item 12-F.	All other cattle 3 years old and over.....	Increased	10%
Item 13.	Sheep .....	Increased	10%

Item 16.	Dogs .....	Increased	33 1/4 %
Item 20.	Automobiles, etc. ....	Increased	20 %
Item 42.	Office furniture .....	Increased	10 %
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	50 %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10 %
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Bank of Dassel .....	Increased	\$1,643
<b>Assessment of Omitted Banks.</b>			
Item 54.	Shares of bank stock, First State Bank of Cosmos .....		\$4,800

**MILLE LACS**

Item 12-A.	Cattle under 1 year old .....	Increased	40 %
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10 %
Item 12-C.	Cattle 2 years old and under 3 years .....	Increased	5 %
Item 12-E.	Bulls .....	Increased	15 %
Item 13.	Sheep .....	Increased	40 %
Item 16.	Dogs .....	Increased	15 %
Item 20.	Automobiles, etc. ....	Increased	20 %
Item 21.	Motorcycles and bicycles .....	Increased	50 %
Item 24.	Steam and motor boats, etc. ....	Increased	20 %
Item 42.	Office furniture .....	Increased	10 %
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	50 %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10 %
Item 50.	Furniture and equipment of barber shops .....	Increased	10 %
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, First National Bank, Milaca .....	Decreased	\$1,332
Item 54.	Shares of bank stock, Milaca State Bank, Milaca .....	Decreased	2,953
Item 54.	Shares of bank stock, Soo State Bank, Wahkon .....	Increased	201

**MORRISON**

Item 12-A.	Cattle under 1 year old .....	Increased	10 %
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10 %
Item 12-C.	Cattle 2 years old and under 3 years .....	Increased	10 %
Item 12-E.	Bulls .....	Increased	25 %
Item 12-F.	All other cattle 3 years old and over .....	Increased	25 %
Item 14.	Hogs .....	Increased	10 %
Item 16.	Dogs .....	Increased	25 %
Item 20.	Automobiles, etc. ....	Increased	12 1/2 %
Item 21.	Motorcycles and bicycles .....	Increased	70 %
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10 %
Item 33.	Lumber, lath and shingles .....	Increased	20 %
Item 34.	Logs, poles, posts and railroad ties .....	Increased	20 %
Item 42.	Office furniture .....	Increased	20 %
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	33 1/4 %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10 %
Item 50.	Furniture and equipment of barber shops .....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, German American National Bank, Little Falls .....	Increased	2,465
Item 54.	Shares of bank stock, Merchants State Bank, Little Falls .....	Increased	1,504
Item 54.	Shares of bank stock, First National Bank, Roy-alton .....	Increased	1,414

**MOWER**

Item 17.	Farm tools, implements and machinery .....	Increased	10 %
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10 %
Item 33.	Lumber, lath and shingles .....	Increased	20 %
Item 37.	Goods and merchandise of wholesale merchants .....	Increased	5 %
Item 38.	Goods and merchandise of retail merchants .....	Increased	5 %
Item 42.	Office furniture .....	Increased	20 %
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	20 %
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	20 %
Item 49.	Stock and furniture of billiard rooms, etc. ....	Increased	20 %
Item 50.	Furniture and equipment of barber shops .....	Increased	20 %

**MURRAY**

<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, State Bank of Slayton .....	Increased	\$775



## NICOLLET

Item 11-A.	Horses, etc., under 1 year old .....	Increased	10%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 11-D.	Horses, etc., 3 years old and over.....	Increased	5%
Item 14.	Hogs .....	Increased	20%
Item 16.	Dogs .....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	10%
Item 47.	Stock and furniture of sample rooms and saloons.....	Increased	25%
Special Changes in Bank Assessments.			
Item 54.	Shares of bank stock, Farmers State Bank of Lafayette .....	Increased	\$1,500
Item 54.	Shares of bank stock, Peoples State Bank of North Mankato .....	Decreased	1,419
Item 54.	Shares of bank stock, First National Bank, St. Peter .....	Decreased	3,260

## NOBLES

Special Changes in Bank Assessments.			
Item 54.	Shares of bank stock, First National Bank, Adrian .....	Increased	\$1,159
Item 54.	Shares of bank stock, Rushmore State Bank, Rushmore .....	Increased	1,760
Item 54.	Shares of bank stock, State Bank of Worthington .....	Increased	781

## NORMAN

Items 2-10	Inclusive in Class 2.....	Increased	20%
*Item 11-D.	Horses, etc., 3 years old and over.....		
Item 12-A.	Cattle under 1 year old .....	Increased	20%
†Item 12-D.	Cows .....	Increased	10%
Item 12-E.	Bulls .....	Increased	10%
Item 13.	Sheep .....	Increased	15%
Item 20.	Automobiles, etc. ....	Increased	15%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	50%
Item 50.	Furniture and equipment of barber shops.....	Increased	20%
Special Changes in Bank Assessments.			
Item 54.	Shares of bank stock, First National Bank, Halstad .....	Increased	\$1,416
Item 54.	Shares of bank stock, State Bank of Halstad, Halstad .....	Increased	1,271
†Does not apply to town of Shelly.			
*Decrease in Town of Pleasant View 33⅓%			
Increase in Village of Perley, 33⅓%			
‡ See note on page 290.			

## OLMSTED

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	10%
Item 16.	Dogs .....	Increased	15%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 18.	Wagons, etc. ....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Special Changes in Bank Assessments.			
Item 54.	Shares of bank stock, First State Bank Rochester .....	Increased	\$1,792
Assessment of Omitted Banks.			
Item 54.	Shares of bank stock, First State Bank of Dover.....		\$6,760
‡ See note on page 290.			

## OTTER TAIL

Items 2-10	Inclusive in Class 2.....	Increased	20%
Item 12-E.	Bulls .....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	10%
Item 16.	Dogs .....	Increased	15%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	33⅓%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	20%

**Special Changes in Bank Assessments.**

Item 54.	Shares of bank stock, Farmers State Bank of Dent .....	Decreased	\$1,434
Item 54.	Shares of bank stock, Erhard State Bank, Erhard .....	Increased	914
Item 54.	Shares of bank stock, First National Bank of Perham .....	Decreased	1,328
Item 54.	Shares of bank stock, State Bank of Perham .....	Decreased	3,483
Item 54.	Shares of bank stock, Farmers State Bank of Richville .....	Decreased	625
<b>Assessment of Omitted Banks.</b>			
Item 54.	Shares of bank stock, State Bank of Bluffton .....		\$4,565
Item 54.	Shares of bank stock, Merchants State Bank, Elizabeth .....		4,704
Item 54.	Shares of bank stock, Farmers State Bank, Henning .....		3,815
Item 54.	Shares of bank stock, First National Bank, Henning .....		5,240
Item 54.	Shares of bank stock, Farmers State Bank of Vergas .....		3,880
Item 54.	Shares of bank stock, Lund's State Bank, Vining .....		4,180

\*Except city of Fergus Falls and villages of Pelican Rapids and Henning.

The above changes do not apply to the town of Pine Lake which was reassessed.

† See note on page 290.

**PENNINGTON**

Items 2-10	Inclusive in Class 2 .....	Increased	20%
Item 12-A.	Cattle under 1 year old .....	Increased	25%
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years .....	Increased	15%
Item 12-D.	Cows .....	Increased	10%
Item 12-E.	Bulls .....	Increased	15%
Item 13.	Sheep .....	Increased	40%
Item 16.	Dogs .....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	40%
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 34.	Logs, poles, posts and railroad ties .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10%

† See note on page 290.

**PINE**

Items 2-10	Inclusive in Class 2 .....	Increased	30%
Item 11-D.	Horses, etc., 3 years old and over .....	Increased	10%
Item 11-E.	Stallions, etc. ....	Increased	20%
Item 12-E.	Bulls .....	Increased	20%
Item 13.	Sheep .....	Increased	20%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	80%
Item 21.	Motorcycles and bicycles .....	Increased	60%
Item 24.	Steam and motor boats, etc. ....	Increased	20%
Item 28.	Steam engines, boilers, etc. ....	Increased	10%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate .....	Increased	10%
Item 36.	Manufacturers' materials, etc., in hands of manufacturers .....	Increased	10%
Item 37.	Goods and merchandise of wholesale merchants .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants .....	Increased	10%
Item 42.	Office furniture .....	Increased	20%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	50%
Item 50.	Furniture and equipment of barber shops .....	Increased	20%
Item 51.	All tools, etc., not otherwise listed .....	Increased	10%

The above changes do not apply to the village of Pine City, which was reassessed.

† See note on page 290.

**PIPESTONE**

Item 12-F.	All other cattle 3 years old and over .....	Increased	10%
Item 16.	Dogs .....	Increased	15%
Item 18.	Wagons, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	80%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	20%

**POLK**

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 12-D.	Cows .....	Increased	5%
Item 12-E.	Bulls .....	Increased	10%
Item 13.	Sheep .....	Increased	30%
Item 21.	Motorcycles and bicycles .....	Increased	20%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Polk Co. State Bank, Crookston .....	Increased	\$1,602
Item 54.	Shares of bank stock, Bank of Fisher, Fisher.....	Increased	1,245
Item 54.	Shares of bank stock, First State Bank of Gully.....	Decreased	598

‡ See note on page 290.

**POPE**

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 11-A.	Horses, etc., under 1 year old.....	Increased	25%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	15%
Item 12-A.	Cattle under 1 year old .....	Increased	50%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	20%
Item 13.	Sheep .....	Increased	30%
Item 18.	Wagons, etc.....	Increased	10%
Item 24.	Steam and motor boats, etc.....	Increased	20%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 50.	Furniture and equipment of barber shops.....	Increased	20%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Glenwood State Bank, Glenwood .....	Increased	\$533
Item 54.	Shares of bank stock, Security State Bank, Star- buck .....	Increased	463

‡ See note on page 290.

**RAMSEY**

Item 11-B.	Horses, etc. 1 year old and under 2 years.....	Increased	10%
Item 11-E.	Stallions etc.....	Increased	15%
Item 12-F.	All other cattle 3 years old and over.....	Increased	25%
Item 17.	Farm tools, implements and machinery.....	Increased	50%
Item 18.	Wagons, etc.....	Increased	10%
Item 20.	Automobiles, etc.....	Increased	10%
Item 28.	Steam engines, boilers, electric motors, etc.....	Increased	5%
Item 30.	Manufacturers' tools and machinery not assessed as real estate .....	Increased	5%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	5%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 41.	Store furniture and fixtures .....	Increased	5%
Item 42.	Office furniture .....	Increased	10%
Item 46.	Machinery, furniture, etc., of laundries.....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	20%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 51.	All tools, etc., not otherwise listed .....	Increased	5%

**RED LAKE**

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 12-A.	Cattle under 1 year old.....	Increased	25%
Item 12-B.	Cattle 1 year old and under 2 years.....	Increased	15%
Item 12-D.	Cows .....	Increased	10%
Item 12-E.	Bulls .....	Increased	20%
Item 13.	Sheep .....	Increased	35%
Item 16.	Dogs .....	Increased	150%
Item 33.	Lumber, lath and shingles .....	Increased	10%
Item 42.	Office furniture .....	Increased	20%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%

‡ See note on page 290.

**REDWOOD**

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 11-A.	Horses under 1 year old .....	Increased	10%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 12-D.	Cows .....	Increased	5%
Item 12-E.	Bulls .....	Increased	10%

Item 13.	Sheep .....	Increased	20%
Item 16.	Dogs .....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 47.	Stock and furniture of saloons and sample rooms .....	Increased	20%
Item 50.	Furniture and equipment of barber shops .....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, Farmers State Bank, Belview .....	Increased	\$738
Item 54.	Shares of bank stock, State Bank of Clements, Clements .....	Increased	1,800
Item 54.	Shares of bank stock, First National Bank of Lamberton .....	Increased	1,161

‡ See note on page 290.

**RENVILLE**

Item 11-A.	Horses, etc., under 1 year old .....	Increased	10%
Item 11-B.	Horses, etc., 1 year old and under 2 years .....	Increased	10%
Item 12-A.	Cattle under 1 year old .....	Increased	10%
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years .....	Increased	10%
Item 12-D.	Cows .....	Increased	10%
Item 12-E.	Bulls .....	Increased	20%
Item 13.	Sheep .....	Increased	25%
Item 14.	Hogs .....	Increased	10%
Item 16.	Dogs .....	Increased	33½%
Item 20.	Automobiles, etc. ....	Increased	5%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, State Bank of Morton .....	Increased	\$570

**RICE**

Item 14.	Hogs .....	Increased	10%
Item 17.	Farm tools, implements and machinery .....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	20%
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10%
Item 33.	Lumber, lath and shingles .....	Increased	20%
Item 38.	Goods and merchandise of retail merchants .....	Increased	5%
Item 42.	Office furniture .....	Increased	20%
Item 52.	Elevators, etc., on railway lands .....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, State Bank of Lonsdale, Lonsdale .....	Increased	\$1,774
Item 54.	Shares of bank stock, Morristown State Bank, Morristown .....	Increased	903

**ROCK**

Item 14.	Hogs .....	Decreased	10%
Item 16.	Dogs .....	Increased	150%
Item 18.	Wagons, etc. ....	Increased	10%
Item 38.	Goods and merchandise of retail merchants .....	Increased	5%
Item 42.	Office furniture .....	Increased	10%
Item 50.	Furniture and equipment of barber shops .....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, First National Bank, Beaver Creek .....	Decreased	\$2,400
Item 54.	Shares of bank stock, First National Bank of Hills .....	Increased	1,800
Item 54.	Shares of bank stock, National Bank of Luverne .....	Increased	494
Item 54.	Shares of bank stock, Magnolia State Bank, Magnolia .....	Increased	2,055

**ROSEAU**

Items 2-10	Inclusive in Class 2 .....	Increased	15%
Item 11-D.	Horses, etc., 3 years old and over .....	Increased	10%
Item 11-E.	Stallions, etc. ....	Increased	30%
Item 12-A.	Cattle under 1 year old .....	Increased	30%
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10%
Item 12-C.	Cattle 2 years old and under 3 years .....	Increased	15%
Item 12-D.	Cows .....	Increased	10%
Item 13.	Sheep .....	Increased	40%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles and bicycles .....	Increased	100%
Item 50.	Furniture and equipment of barber shops .....	Increased	10%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, State Bank of Greenbush .....	Increased	\$1,721

‡ See note on page 290.

## ST. LOUIS

*Item 1.	Mined iron ore .....	Increased	5%
The following changes were made in the cities of Eveleth and Virginia, and villages of Hibbing and Chisholm:			
†Items 2-10 inclusive in Class 2.....		Increased	25%
Item 16.	Dogs .....	Increased	25%
Item 17.	Farm tools, implements and machinery.....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	25%
Item 19.	Harness and saddles .....	Increased	25%
†Item 20.	Automobile, etc. ....	Increased	25%
Item 22.	Street railway cars .....	Increased	25%
Item 23.	All other vehicles.....	Increased	25%
Item 24.	Steam and motor boats, etc.....	Increased	25%
Item 25.	Grain, etc., in hands of producers.....	Increased	25%
Item 26.	Other agricultural products in hands of producers.....	Increased	25%
Item 27.	Thrashing machines .....	Increased	25%
Item 28.	Steam engines, electric motors, etc.....	Increased	25%
Item 29.	Locomotives and other machinery used in mining.....	Increased	25%
Item 30.	Manufacturers' tools and machinery, not assessed as real estate.....	Increased	25%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	25%
Item 32.	Pulpwood, pulp and paper.....	Increased	25%
§Item 33.	Lumber, lath and shingles.....	Increased	25%
§Item 34.	Logs, poles, posts and railroad ties.....	Increased	25%
Item 35.	Brick, cement, quarried stone, etc., in the hands of dealers or manufacturers.....	Increased	25%
Item 36.	Manufacturers' materials, etc., in hands of manufacturers .....	Increased	25%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	25%
†Item 38.	Goods and merchandise of retail merchants.....	Increased	25%
Item 39.	Typewriters, adding machines, etc.....	Increased	25%
Item 40.	Safes .....	Increased	25%
Item 41.	Store furniture and fixtures.....	Increased	25%
Item 42.	Office furniture .....	Increased	25%
Item 43.	Fire arms of all kinds.....	Increased	25%
Item 44.	Presses, typesetting machines, etc.....	Increased	25%
Item 45.	Machinery, furniture, etc., of creameries and cheese factories .....	Increased	25%
Item 46.	Machinery, furniture, etc., of laundries.....	Increased	25%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	25%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	25%
Item 49.	Stock and furniture of billiard rooms, etc.....	Increased	25%
Item 50.	Furniture and equipment of barber shops.....	Increased	25%
Item 51.	All tools, etc., not otherwise listed.....	Increased	25%
Item 52.	Elevators, etc., on railway lands.....	Increased	25%
Item 53.	Structures on lands entered under U. S. land laws, etc. ....	Increased	25%
<b>Special Changes in Bank Assessments.</b>			
Item 54.	Shares of bank stock, State Bank of Aurora, Aurora .....	Increased	\$2,435
Item 54.	Shares of bank stock, First National Bank, Blawask .....	Increased	2,454
Item 54.	Shares of bank stock, First State Bank, Buhl.....	Increased	802
Item 54.	Shares of bank stock, First National Bank, Chisholm .....	Increased	3,215
Item 54.	Shares of bank stock, First State Bank, Cook.....	Increased	327
Item 54.	Shares of bank stock, Central State Bank, Duluth.....	Increased	296
Item 54.	Shares of bank stock, Citizens State Bank, Duluth.....	Increased	750
Item 54.	Shares of bank stock, Duluth State Bank, Duluth.....	Increased	498
Item 54.	Shares of bank stock, First State Bank, Ely.....	Increased	1,428
Item 54.	Shares of bank stock, Mer. & Miners State Bank, Hibbing .....	Increased	1,400
Item 54.	Shares of bank stock, Proctor State Bank, Proctor .....	Increased	440
Item 54.	Shares of bank stock, First National Bank, Virginia .....	Increased	1,937
<b>Assessment of Omitted Banks</b>			
Item 54.	Shares of bank stock, Winton State Bank, Winton.....		\$4,668

\*Except in city of Ely and town of Wuori in which this item was decreased 50 and 70 per cent respectively.

†In Chisholm only.

§Also applies to town of Morse.

\*Does not apply to city of Eveleth.

‡ See note on page 290.

33 special changes were also made in following districts:

Villages of Aurora	Towns of Biwabik
Buhl	Great Scott
Chisholm	Mesaba
Gilbert	Missabe Mtn.
Hibbing	Stuntz
Kinney	White
McKinley	
Mountain Iron	City of Virginia

3 assessments for omitted property were also made in the towns of Stuntz and Biwabik, and village of Kinney, making an increase of \$22,485.

**SCOTT**

*Item 11-E.	Stallions, etc.	Increased	150	%
Item 17.	Farm tools, implements and machinery	Increased	10	%
Item 20.	Automobiles, etc.	Increased	10	%
Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10	%
Item 36.	Manufacturers' materials, etc., in hands of manufacturers	Increased	5	%
Item 37.	Goods and merchandise of wholesale merchants	Increased	5	%
Item 38.	Goods and merchandise of retail merchants	Increased	5	%
Item 47.	Stock and furniture of saloons and sample rooms	Increased	10	%
Item 48.	Stock and furniture of restaurants, etc.	Increased	10	%
Item 50.	Furniture and equipment of barber shops	Increased	10	%

The above changes do not apply to the cities of New Prague, Jordan, Shakopee, and borough of Belle Plaine in which special changes were made as follows:

**New Prague**

Items 2-10	Inclusive in Class 2	Increased	10	%
Item 20.	Automobiles, etc.	Increased	25	%
Item 37.	Goods and merchandise of wholesale merchants	Increased	10	%
Item 38.	Goods and merchandise of retail merchants	Increased	10	%

**Jordan**

All items of personal property, except Item 54, shares of bank stock	Increased	20	%
--	-----------	----	---

**Shakopee**

Item 11-D.	Horses, etc., 3 years old and over	Increased	20	%
Item 16.	Dogs	Increased	20	%
Item 20.	Automobiles, etc.	Increased	15	%
Item 36.	Manufacturers' materials, etc., in hands of manufacturers	Increased	10	%
Item 37.	Goods and merchandise of wholesale merchants	Increased	10	%
Item 38.	Goods and merchandise of retail merchants	Increased	10	%

**Belle Plaine**

Item 11-D.	Horses, etc., 3 years old and over	Increased	33 1/2	%
Item 20.	Automobiles, etc.	Increased	15	%

**Special Changes in Bank Assessments.**

Item 54.	Shares of bank stock, First National Bank, Belle Plaine	Decreased	\$2,282	
Item 54.	Shares of bank stock, State Bank of Belle Plaine	Decreased	1,726	
Item 54.	Shares of bank stock, State Bank of New Prague, New Prague	Decreased	4,237	

\*In town of Glendale only.

† See note on page 290.

**\*SHERBURNE**

Item 11-E.	Stallions, etc.	Increased	15	%
Item 12-C.	Cattle, 2 years old and under 3 years	Increased	5	%
Item 13.	Sheep	Increased	15	%
Item 20.	Automobiles, etc.	Increased	20	%
Item 47.	Stock and furniture of saloons and sample rooms	Increased	10	%
Item 50.	Furniture and equipment of barber shops	Increased	10	%

\*Except city of St. Cloud.

**SIBLEY**

Item 11-E.	Stallions, etc.	Increased	10	%
Item 12-C.	Cattle, 2 years old and under 3 years	Increased	10	%
Item 31.	Wheat, flour, etc., in hands of manufacturers	Increased	10	%
Item 47.	Stock and furniture of saloons and sample rooms	Increased	20	%
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, Far. & Mer. State Bank, Henderson	Increased	\$720	
Item 54.	Shares of bank stock, First National Bank, Winthrop	Increased	800	
Item 54.	Shares of bank stock, State Bank of Winthrop, Winthrop	Increased	1,599	

**†STEARNS**

*Item 8.	Pianos .....	Decreased	66%	%
Item 12-B.	Cattle 1 year old and under 2 years .....	Increased	10	%
Item 17.	Farm tools, implements and machinery .....	Decreased	10	%
Item 31.	Wheat, flour, etc., in hands of manufacturers .....	Increased	10	%
Item 33.	Lumber, lath and shingles .....	Increased	10	%
Item 42.	Office furniture .....	Increased	10	%
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10	%

The above changes do not apply to the city of St. Cloud which will not be changed, or to the city of Melrose in which the following changes were made:

Items 2-10	Inclusive in Class 2 .....	Increased	20%	
Item 11-D.	Horses, etc., 3 years old and over .....	Increased	20%	
Item 16.	Dogs .....	Increased	50%	
Item 20.	Automobiles, etc. ....	Increased	15%	
Item 36.	Manufacturers' materials, etc., in hands of manu- facturers .....	Increased	10%	
Item 37.	Goods and merchandise of wholesale merchants ..	Increased	10%	
Item 38.	Goods and merchandise of retail merchants .....	Increased	10%	
Item 42.	Office furniture .....	Increased	20%	
Item 47.	Stock and furniture of saloons and sample rooms ..	Increased	20%	
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, First State Bank of Albany ..	Increased	\$460	
Item 54.	Shares of bank stock, New Munich State Bank, New Munich .....	Increased	1,138	
Item 54.	Shares of bank stock, German American State Bank, Richmond .....	Increased	1,162	
Item 54.	Shares of bank stock, Merchants National Bank, St. Cloud .....	Increased	2,800	

\*In town of Getty only.

†Assessment of Granite City Ry. Co. fixed as follows:

City of St. Cloud .....	\$17,700
Village of Waite Park .....	1,600
Town of St. Cloud .....	2,000

The assessment of same company for "money and credits" in the City of St. Cloud was fixed at \$1,500.

‡ See note on page 290.

**STEELE**

Item 11-D.	Horses, etc., 3 years old and over .....	Increased	5	%
Item 12-F.	All other cattle 3 years old and over .....	Increased	15	%
Item 13.	Sheep .....	Increased	25	%
Item 18.	Wagons, etc. ....	Increased	15	%
Item 21.	Motorcycles and bicycles .....	Increased	33½	%
Item 31.	Wheat, flour, etc., in hands of manufacturers ..	Increased	10	%

**STEVENS**

Item 11-D.	Horses, etc., 3 years old and over .....	Increased	10%	
Item 12-F.	All other cattle 3 years old and over .....	Increased	50%	
Item 13.	Sheep .....	Increased	15%	
Item 14.	Hogs .....	Increased	10%	
Item 20.	Automobiles, etc. ....	Increased	10%	
Item 42.	Office furniture .....	Increased	10%	
Item 48.	Stock and furniture of restaurants, etc. ....	Increased	10%	
Item 49.	Stock and furniture of billiard rooms, etc. ....	Increased	10%	
Item 50.	Furniture and equipment of barber shops .....	Increased	10%	
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, State Bank of Donnelly .....	Increased	\$1,601	

**SWIFT**

Item 11-B.	Horses, etc., 1 year old and under 2 years .....	Increased	10%	
Item 11-C.	Horses, etc., 2 years old and under 3 years .....	Increased	10%	
Item 11-D.	Horses, etc., 3 years old and over .....	Increased	5%	
Item 12-A.	Cattle, under 1 year old .....	Increased	10%	
Item 13.	Sheep .....	Increased	30%	
Item 16.	Dogs .....	Increased	40%	
Item 20.	Automobiles, etc. ....	Increased	5%	
Item 21.	Motorcycles and bicycles .....	Increased	30%	
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, State Bank of Holloway .....	Increased	\$1,200	
<b>Assessment of Omitted Banks.</b>				
Item 54.	Shares of bank stock, Peoples State Bank, DeGraff .....		\$5,860	
Item 54.	Shares of bank stock, State Bank of DeGraff, DeGraff ..		3,986	
Item 54.	Shares of bank stock, State Bank of Murdock .....		8,000	

## TODD

Item 12-E.	Bulls .....	Increased	25%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	15%
Item 21.	Motorcycles and bicycles.....	Increased	30%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	20%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank of Hewitt.....	Increased	\$401
Item 54.	Shares of bank stock, Bank of Long Prairie, Long Prairie .....	Increased	532

## TRAVERSE

Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 11-C.	Horses, etc., 2 years old and under 3 years.....	Increased	10%
Item 11-D.	Horses, etc., 3 years old and over.....	Increased	5%
Item 12-F.	All other cattle, 3 years old and over.....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 48.	Stock and furniture of restaurant, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank, Dumont.....	Increased	\$1,428
Item 54.	Shares of bank stock, Farmers State Bank, Tintah .....	Decreased	1,448

## WABASHA

Item 12-F.	All other cattle, 3 years old and over.....	Increased	30%
Item 16.	Dogs .....	Increased	60%
Item 17.	Farm tools, implements and machinery.....	Increased	20%
Item 18.	Wagons, etc. ....	Increased	20%
Item 20.	Automobiles, etc. ....	Increased	20%
Item 21.	Motorcycles .....	Increased	80%
Item 33.	Lumber, lath and shingles.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank, Elgin.....	Increased	\$3,600
Item 54.	Shares of bank stock, Lake City Bank of Minnesota, Lake City.....	Increased	960
Item 54.	Shares of bank stock, Peoples State Bank, Mazepa .....	Increased	1,116
Item 54.	Shares of bank stock, Theilman State Bank, Theilman .....	Decreased	1,040
Item 54.	Shares of bank stock, Far. & Mer. State Bank, Wabasha .....	Decreased	2,618

## WADENA

Items 2-10	Inclusive in Class 2.....	Increased	15 %
Item 11-C.	Horses, etc., 2 years old and under 3 years.....	Decreased	20 %
Item 11-D.	Horses, etc., 3 years old and over.....	Decreased	15 %
Item 11-E.	Stallions, etc. ....	Increased	10 %
Item 14.	Hogs .....	Increased	15 %
Item 18.	Wagons, etc. ....	Increased	10 %
Item 20.	Automobiles, etc. ....	Increased	12½ %
Item 21.	Motorcycles and bicycles.....	Increased	80 %
Item 36.	Manufacturers' materials, etc., in hands of manufacturers .....	Increased	10 %
Item 38.	Goods and merchandise of retail merchants.....	Increased	10 %
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10 %
Item 50.	Furniture and equipment of barber shops.....	Increased	10 %
Item 52.	Elevators, etc., on railway lands.....	Increased	10 %
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, First State Bank, Aldrich.....	Increased	\$575

The above changes do not apply to the villages of Wadena and Verndale which were reassessed.

‡ See note on page 290.

## WASECA

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 11-D.	Horses, etc., 3 years old and over.....	Increased	5%
Item 11-E.	Stallions, etc. ....	Increased	10%
Item 12-A.	Cattle under 1 year old.....	Increased	20%
Item 12-C.	Cattle 2 years old and under 3 years.....	Increased	10%
Item 12-F.	All other cattle 3 years old and over.....	Increased	40%
Item 13.	Sheep .....	Increased	10%
Item 16.	Dogs .....	Increased	80%



Item 17.	Farm tools, implements and machinery.....	Increased	20%
Item 18.	Wagons, etc. ....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	5%
Item 21.	Motorcycles and bicycles.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 33.	Lumber, lath and shingles.....	Increased	10%
Item 36.	Manufacturers' materials, etc., in hands of manu- facturers .....	Increased	5%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	5%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	10%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	50%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank, New Richland.....	Increased	\$1,716
Item 54.	Shares of bank stock, Farmers National Bank, Waseca .....	Decreased	4,262
Item 54.	Shares of bank stock, First National Bank, Wa- seca .....	Decreased	3,291

‡ See note on page 290.

#### \*WASHINGTON

Item 11-E.	Stallions, etc. ....	Increased	10%
Item 12-F.	All other cattle, 3 years old and over.....	Increased	25%
Item 15.	Poultry .....	Increased	20%
Item 16.	Dogs .....	Increased	10%
Item 17.	Farm tools, implements and machinery.....	Increased	25%
Item 18.	Wagons, etc. ....	Increased	20%
Item 24.	Steam and motor boats, etc.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 37.	Goods and merchandise of wholesale merchants.....	Increased	5%
Item 38.	Goods and merchandise of retail merchants.....	Increased	5%
Item 42.	Office furniture .....	Increased	50%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	25%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
Item 52.	Elevators, etc., on railway lands.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Forest Lake State Bank, Forest Lake .....	Increased	\$1,375
<b>Assessment of Omitted Banks</b>			
Item 54.	Shares of bank stock, Citizens State Bank, Afton.....		\$4,956
<b>*Assessment of Minneapolis and St. Paul Suburban R. R. Co. fixed as follows:</b>			
	City of Stillwater.....		\$40,000
	Village of South Stillwater.....		3,800
	Town of Stillwater.....		1,320
	Town of Baytown.....		2,600
Assessment of same company for "money and credits" in city of Stillwater was fixed at \$20,333.			

#### WATONWAN

Items 2-10	Inclusive in Class 2.....	Increased	10%
Item 11-B.	Horses, etc., 1 year old and under 2 years.....	Increased	10%
Item 12-E.	Bulls .....	Increased	10%
Item 12-F.	All other cattle, 3 years old and over.....	Increased	15%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%
Item 42.	Office furniture .....	Increased	10%
Item 50.	Furniture and equipment of barber shops.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, Peoples State Bank, Butter- field .....	Increased	\$248
Item 54.	Shares of bank stock, Merchants State Bank, Lew- isville .....	Increased	630

‡ See note on page 290.

#### WILKIN

Item 12-E.	Bulls .....	Increased	15%
Item 12-F.	All other cattle, 3 years old and over.....	Increased	25%
Item 16.	Dogs .....	Increased	15%
Item 17.	Farm tools, implements and machinery.....	Increased	10%
Item 20.	Automobiles, etc. ....	Increased	10%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10%
<b>Special Changes in Bank Assessments</b>			
Item 54.	Shares of bank stock, State Bank of Tenney, Ten- ney .....	Increased	\$235

## WINONA

Item 13.	Sheep .....	Increased	15	%
Item 15.	Poultry .....	Increased	20	%
Item 17.	Farm tools, implements and machinery.....	Increased	20	%
Item 18.	Wagons, etc. ....	Increased	33½	%
Item 21.	Motorcycles and bicycles.....	Increased	150	%
Item 30.	Manufacturers' tools and machinery not assessed as real estate.....	Increased	10	%
Item 33.	Lumber, lath and shingles.....	Increased	10	%
Item 42.	Office furniture .....	Increased	20	%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	33½	%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10	%
Item 50.	Furniture and equipment of barber shops.....	Increased	20	%
Item 51.	All tools, etc., not otherwise listed.....	Increased	10	%
Item 52.	Elevators, etc., on railway lands.....	Increased	10	%
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, First National Bank, Winona .....	Increased	\$20,000	
Item 54.	Shares of bank stock, Merchants Bank of Winona .....	Increased	2,419	
Item 54.	Shares of bank stock, Deposit Bank of Winona, Winona .....	Increased	3,415	

## WRIGHT

Item 12-B.	Cattle, 1 year old and under 2 years.....	Increased	10	%
Item 12-C.	Cattle, 2 years old and under 3 years.....	Increased	5	%
Item 12-E.	Bulls .....	Increased	25	%
Item 16.	Dogs .....	Increased	80	%
Item 17.	Farm tools, implements and machinery.....	Increased	15	%
Item 18.	Wagons, etc. ....	Increased	15	%
Item 20.	Automobiles, etc. ....	Increased	25	%
Item 21.	Motorcycles and bicycles.....	Increased	50	%
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	33½	%
Item 48.	Stock and furniture of restaurants, etc.....	Increased	10	%
Item 50.	Furniture and equipment of barber shops.....	Increased	20	%
Item 52.	Elevators, etc., on railway lands.....	Increased	10	%
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, Far. & Mer. State Bank, Cokato .....	Increased	\$1,416	
Item 54.	Shares of bank stock, State Bank of Monticello.....	Increased	930	
Item 54.	Shares of bank stock, State Bank of St. Michael.....	Decreased	330	

## YELLOW MEDICINE

Items 2-10	Inclusive in Class 2.....	Increased	10%	
Item 12-A.	Cattle under 1 year old.....	Increased	15%	
Item 12-B.	Cattle, 1 year old and under 2 years.....	Increased	10%	
Item 12-D.	Cows .....	Increased	5%	
Item 12-E.	Bulls .....	Increased	10%	
Item 12-F.	All other cattle, 3 years old and over.....	Increased	25%	
Item 13.	Sheep .....	Increased	10%	
Item 17.	Farm tools, implements and machinery.....	Increased	10%	
Item 18.	Wagons, etc. ....	Increased	10%	
Item 20.	Automobiles, etc. ....	Increased	10%	
Item 31.	Wheat, flour, etc., in hands of manufacturers.....	Increased	10%	
Item 47.	Stock and furniture of saloons and sample rooms.....	Increased	75%	
<b>Special Changes in Bank Assessments</b>				
Item 54.	Shares of bank stock, National Citizens Bank of Canby .....	Decreased	\$3,956	
Item 54.	Shares of bank stock, Bank of Canby, Canby.....	Decreased	4,828	
Item 54.	Shares of bank stock, First National Bank, Clarkfield .....	Increased	6,000	
Item 54.	Shares of bank stock, Clarkfield State Bank, Clarkfield .....	Increased	800	
Item 54.	Shares of bank stock, State Bank of Echo.....	Increased	4,733	
Item 54.	Shares of bank stock, Granite Falls Bank, Granite Falls .....	Decreased	4,200	
Item 54.	Shares of bank stock, State Bank of Wood Lake.....	Increased	3,039	

† See note on page 290.

The assessment of telegraph companies of the state for the year 1914 was fixed as follows:

Western Union Telegraph Company.....	\$1,350,000
North American Telegraph Company.....	125,000

‡The items of Class 2 are as follows:

- Item 2. Household furniture, etc.
- Item 3. Rugs and carpets
- Item 4. Books, pictures, etc.
- Item 5. Sewing machines
- Item 6. Watches and clocks
- Item 7. Jewelry, silver plate, etc.
- Item 8. Pianos
- Item 9. All other musical instruments
- Item 10. All other personal property actually used by owner for personal and domestic purposes or for the furnishing or equipment of the family residence.

---

---

# TABLES

---

---

TABLE NO. 1  
ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	No. of Persons Assessed	A Under One Year Old				B One Year Old and Under Two Years				C Two Years Old and Under Three Years				D Three Years Old and Over			
		No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	
Atkin.....	2,436	130	\$1,343	\$10.33	228	\$2,972	\$13.03	193	\$4,125	\$21.37	2,677	\$96,083	\$35.88	2,677	\$96,083	\$35.88	
Anoka.....	2,115	219	1,613	6.50	340	4,485	13.19	283	5,851	20.00	2,000	146,051	36.07	2,000	146,051	36.07	
Becker.....	3,483	483	4,353	9.01	773	11,075	15.10	987	17,229	25.08	6,693	231,512	34.58	6,693	231,512	34.58	
Belltrami.....	3,418	104	2,103	20.22	507	6,082	39.75	120	6,036	50.30	2,776	141,608	51.01	2,776	141,608	51.01	
Benton.....	2,751	378	3,795	10.05	507	7,786	15.36	439	13,210	30.09	4,062	162,289	39.95	4,062	162,289	39.95	
Big Stone.....	1,650	504	3,063	10.04	685	10,401	14.97	679	16,928	24.93	1,335	56,110	36.17	1,335	56,110	36.17	
Blue Earth.....	2,666	443	3,567	8.05	1,501	19,937	13.28	1,335	16,928	24.93	1,335	56,110	36.17	1,335	56,110	36.17	
Brown.....	4,634	737	4,986	6.58	1,120	14,755	13.17	1,004	20,056	19.97	7,716	278,648	36.09	7,716	278,648	36.09	
Carlton.....	2,738	136	1,713	12.59	142	2,615	18.42	123	3,187	25.91	2,750	101,368	36.86	2,750	101,368	36.86	
Carver.....	3,258	443	5,391	12.17	679	13,829	20.37	594	20,851	35.10	6,000	231,032	42.27	6,000	231,032	42.27	
Cass.....	2,092	147	1,710	11.63	217	4,308	19.85	227	7,307	32.18	2,583	102,961	39.86	2,583	102,961	39.86	
Chippewa.....	2,727	536	7,943	14.82	900	17,975	19.97	908	27,647	30.45	7,535	312,235	42.51	7,535	312,235	42.51	
Chicago.....	3,078	194	2,868	14.78	387	8,402	21.71	324	9,951	30.71	5,200	190,741	36.68	5,200	190,741	36.68	
Clay.....	3,011	822	6,006	8.04	1,009	13,329	13.21	1,120	23,544	21.02	10,480	386,655	35.05	10,480	386,655	35.05	
Clearwater.....	1,157	129	1,464	11.35	131	2,182	16.66	124	3,147	25.38	1,637	60,114	36.72	1,637	60,114	36.72	
Cook.....	293	9	145	14.11	2	35	17.50	1	25	25.00	203	7,075	34.85	203	7,075	34.85	
Cottonwood.....	2,554	964	6,479	6.72	1,117	14,915	13.35	1,036	21,011	20.28	8,591	312,108	36.33	8,591	312,108	36.33	
Crow Wing.....	2,986	131	984	7.51	210	3,234	15.40	262	5,768	22.01	3,122	111,602	35.74	3,122	111,602	35.74	
Dakota.....	3,314	502	3,326	6.57	883	11,613	13.15	790	15,763	20.20	7,297	258,687	35.45	7,297	258,687	35.45	
Dodge.....	2,325	583	3,842	6.59	962	14,485	15.05	851	21,240	24.87	6,721	269,372	40.08	6,721	269,372	40.08	
Douglas.....	3,110	457	4,587	10.03	537	11,533	13.46	898	20,661	23.00	7,568	273,227	36.10	7,568	273,227	36.10	
Fairbault.....	4,446	942	6,140	6.52	1,754	31,676	13.21	1,533	40,029	26.04	11,128	396,339	35.62	11,128	396,339	35.62	
Fillmore.....	4,090	822	8,130	9.89	2,110	21,676	15.01	2,003	32,725	20.98	11,322	419,738	36.42	11,322	419,738	36.42	
Freeborn.....	4,418	1,075	6,918	6.43	1,488	19,628	13.19	1,274	25,765	20.26	9,857	345,116	35.11	9,857	345,116	35.11	
Goodhue.....	5,485	914	11,507	12.59	1,432	25,488	17.55	1,403	36,705	26.16	11,348	474,895	41.85	11,348	474,895	41.85	
Grant.....	1,683	528	3,884	11.25	782	15,534	17.30	667	16,467	24.68	6,108	232,252	38.02	6,108	232,252	38.02	
Hennepin.....	4,064	314	3,604	11.48	663	11,514	17.37	869	28,903	33.26	17,469	905,657	51.61	17,469	905,657	51.61	
Houston.....	2,528	749	7,510	10.02	943	12,819	13.59	980	19,652	20.05	6,065	213,102	35.13	6,065	213,102	35.13	
Hubbard.....	1,736	95	1,432	15.06	136	2,719	20.00	132	4,000	30.30	2,249	90,015	40.02	2,249	90,015	40.02	
Isanti.....	2,796	281	3,120	11.10	335	6,707	20.02	300	10,467	34.89	4,919	197,904	40.23	4,919	197,904	40.23	
Islela.....	2,522	56	3,867	6.56	49	7,048	13.22	60	1,180	19.66	2,037	75,184	36.80	2,037	75,184	36.80	
Jackson.....	2,959	959	7,929	8.26	1,327	17,438	13.14	1,209	24,274	20.07	10,173	357,060	35.09	10,173	357,060	35.09	
Kanabec.....	1,472	250	2,579	10.32	276	4,235	15.40	280	6,269	24.11	2,471	86,921	35.14	2,471	86,921	35.14	
Kandiyohi.....	3,269	486	3,209	6.90	1,179	15,420	13.08	1,083	22,098	20.40	10,351	353,525	35.14	10,351	353,525	35.14	
Kittson.....	1,816	420	3,258	7.75	748	10,017	13.39	735	14,798	20.13	6,224	224,753	36.11	6,224	224,753	36.11	
Koochiching.....	1,238	34	3,12	9.17	20	492	18.91	34	1,167	34.32	972	37,623	48.99	972	37,623	48.99	
Lac qui Parle.....	2,862	904	7,459	8.03	1,368	18,401	13.26	1,190	23,983	20.00	10,408	366,321	35.10	10,408	366,321	35.10	
Lake.....	1,732	50	90	15.00	5	110	22.00	12	382	31.83	378	15,261	40.36	378	15,261	40.36	

	3,307	438	4,015	9,13	776	15,190	19,59	622	18,504	29,75	6,330	372,253	43,01
Le Sueur.....	2,061	514	3,400	6,61	1,227	11,284	13,26	1,135	15,797	20,28	9,106	251,911	36,25
Lincoln.....	2,792	851	5,637	6,92	1,227	16,333	13,31	1,135	22,772	20,06	9,106	261,911	36,25
Lyon.....	3,778	631	4,161	6,59	1,227	12,896	13,46	1,045	21,169	20,25	7,951	283,777	35,69
McLeod.....	723	128	1,288	10,06	147	2,396	16,30	1,345	3,614	24,92	1,512	53,984	35,61
Mahomen.....	3,358	762	4,971	6,52	980	12,816	13,08	780	15,946	20,44	9,017	323,447	35,87
Marshall.....	3,570	998	8,080	8,10	1,550	23,310	15,04	1,404	35,100	26,00	10,934	419,375	38,35
Martin.....	3,132	656	5,295	8,07	938	12,418	13,24	1,404	18,517	20,12	8,290	311,710	37,60
Meeker.....	2,390	260	1,701	6,54	362	4,801	13,26	277	5,575	20,13	2,893	105,329	36,40
Millie Lacs.....	2,390	260	1,701	6,54	362	4,801	13,26	277	5,575	20,13	2,893	105,329	36,40
Morrison.....	4,518	530	5,532	10,42	785	15,937	20,32	277	17,375	26,18	6,627	233,749	35,27
Mower.....	4,847	1,178	9,448	8,02	1,589	23,913	15,05	1,370	34,250	25,00	9,960	348,846	35,02
Murray.....	2,045	693	5,556	6,06	1,284	16,933	13,19	1,008	22,128	19,95	8,893	323,715	36,40
Nicollet.....	2,455	547	3,644	8,06	946	14,095	14,90	1,008	23,469	23,28	6,292	250,157	39,76
Nobles.....	3,123	1,163	8,518	7,32	1,638	21,882	13,36	1,384	27,916	20,12	10,536	377,845	35,86
Norman.....	2,609	690	4,653	6,74	981	12,867	13,12	1,384	19,191	20,12	7,406	267,806	36,13
Olsted.....	3,007	708	7,177	10,12	1,268	18,938	14,93	1,185	24,090	20,28	8,602	314,187	36,14
Oster Tail.....	8,337	993	7,944	8,00	2,165	28,578	13,20	1,915	38,300	20,00	17,713	623,497	35,18
Pennington.....	1,817	251	1,689	6,73	400	3,659	12,97	290	5,782	19,94	3,598	126,587	35,49
Pine.....	3,271	312	4,973	15,94	400	8,244	20,61	356	10,909	30,64	4,501	159,723	35,48
Pipestone.....	2,090	608	4,873	8,00	822	10,855	13,21	784	15,780	20,10	5,346	187,019	35,03
Polk.....	2,989	1,134	4,933	8,31	1,677	22,354	13,32	1,485	29,815	20,10	15,732	551,093	35,03
Pope.....	2,606	435	3,041	6,99	1,053	13,976	13,27	1,068	21,604	20,21	6,804	274,376	40,32
Ramsey.....	29,103	33	400	14,85	48	1,135	23,65	50	1,530	30,61	8,035	460,165	57,27
Red Lake.....	1,327	295	3,137	10,63	332	5,013	15,09	369	7,426	20,12	3,052	105,181	34,46
Redwood.....	3,895	1,130	7,399	6,54	1,608	24,233	15,07	1,326	32,979	24,87	11,763	422,615	35,82
Renville.....	5,001	1,365	11,055	8,09	1,962	29,517	15,04	1,701	42,286	24,85	13,600	489,880	36,02
Rice.....	4,299	468	3,631	7,75	805	12,677	15,74	731	18,537	25,35	7,721	320,919	41,56
Rock.....	1,860	713	4,635	6,50	1,046	13,644	13,01	852	16,978	19,93	6,873	240,902	35,05
Roseau.....	2,380	389	2,575	6,62	640	8,277	21,32	287	17,652	20,10	3,692	133,438	36,14
St. Louis.....	13,439	71	1,740	24,50	355	13,792	38,85	508	12,146	42,32	7,265	355,913	48,99
Scott.....	2,420	330	2,785	8,43	634	8,580	13,53	304	6,794	22,35	3,339	169,145	35,78
Sherburne.....	1,705	152	1,520	10,00	307	4,995	16,20	1,234	28,382	23,00	8,482	131,680	39,44
Sibley.....	3,430	583	4,664	8,00	1,168	17,520	15,00	1,234	28,382	23,00	8,482	296,870	35,00
Stearns.....	7,046	1,372	13,737	10,01	1,942	29,355	15,11	1,688	42,416	25,12	13,303	541,899	40,55
Steele.....	2,910	634	4,201	6,63	835	11,072	13,26	732	14,650	20,01	6,602	234,472	35,31
Stevens.....	1,733	709	5,491	7,00	900	11,093	13,31	707	16,049	20,13	6,577	231,158	35,03
Swift.....	2,596	615	4,642	10,00	1,139	15,089	13,26	1,227	24,471	19,94	8,407	297,159	35,03
Todd.....	2,596	615	4,642	10,00	1,139	15,089	13,26	1,227	24,471	19,94	8,407	297,159	35,03
Traverse.....	1,401	522	3,916	6,59	805	10,405	12,98	1,002	13,915	20,77	5,980	273,584	35,65
Wadena.....	3,518	585	5,944	10,16	1,094	16,552	15,12	925	13,915	20,77	5,980	273,584	35,65
Washington.....	2,741	560	3,026	9,92	338	5,883	17,40	303	23,399	25,29	6,991	269,164	38,50
Wascona.....	3,657	357	4,517	6,53	938	12,217	13,02	742	7,416	25,47	2,061	103,721	35,03
Watsonwan.....	3,038	434	4,517	12,65	528	9,410	17,82	485	14,863	20,21	6,393	236,784	37,04
Wilkin.....	2,160	463	4,349	10,02	860	12,979	15,09	846	14,115	20,10	5,642	262,720	40,56
Winona.....	1,969	494	4,608	10,08	725	10,985	15,15	715	21,066	24,90	6,258	224,226	35,83
Wright.....	4,069	804	7,889	15,97	1,095	14,963	12,43	1,013	15,423	21,97	6,573	231,588	35,23
Yellow Medicine.....	5,168	919	5,949	6,88	1,114	14,803	13,29	1,114	22,531	20,21	7,804	343,282	43,65
	3,177		8,706	9,47	1,274	18,072	14,18	1,191	26,482	22,23	10,533	367,000	35,41
												368,222	34,96
Total.....	333,515	46,732	\$400,399	\$8,57	73,729	\$1,091,113	\$14,80	68,127	\$1,558,654	\$22,88	604,135	\$22,825,903	\$37,78

TABLE NO. 1—Continued  
ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	1—Horses, Mules and Asses			A			B			C		
	E			Under One Year Old			One Year Old and Under Two Years			Two Years Old and Under Three Years		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Aitkin.....	13	\$1,517	\$116.69	1,431	\$4,355	\$3.03	2,338	\$11,890	\$5.08	1,283	\$11,397	\$8.88
Anoka.....	20	2,409	120.45	2,638	6,630	2.51	2,270	11,490	5.06	1,565	14,138	9.03
Becker.....	40	5,070	126.75	2,291	5,976	2.61	2,270	19,155	5.05	2,174	19,475	8.96
Benton.....	4	624	156.00	2,010	8,596	4.28	1,458	11,744	8.05	819	9,945	12.14
Beltrami.....	33	4,117	124.75	2,465	7,434	3.01	3,775	18,940	5.01	2,494	24,992	10.02
Big Stone.....	36	7,059	123.75	1,616	4,959	3.07	1,757	8,865	5.04	817	8,197	10.03
Blue Earth.....	53	7,069	132.69	3,063	9,364	3.06	3,062	31,155	5.06	3,992	35,292	8.84
Brown.....	33	6,533	197.88	4,969	12,490	3.07	3,552	17,759	5.00	2,476	21,923	8.85
Carlton.....	11	1,372	124.73	1,652	5,122	3.10	1,244	7,394	5.94	712	6,043	8.48
Cass.....	33	4,805	139.54	2,918	9,881	3.39	3,659	21,498	5.86	3,291	30,650	9.31
Case.....	15	1,775	118.33	2,182	5,555	2.55	1,927	10,046	5.21	1,215	10,115	8.32
Chippewa.....	32	4,431	138.47	2,640	10,547	3.99	3,208	21,994	6.85	1,860	18,709	10.06
Chisago.....	21	2,565	122.14	4,029	11,081	2.75	4,441	25,680	5.78	2,794	26,164	9.36
Clay.....	50	7,475	149.50	3,491	10,690	3.06	3,023	15,483	5.12	1,697	14,945	8.80
Clearwater.....	4	407	101.75	2,267	5,000	2.21	1,507	7,529	5.00	764	6,513	8.52
Cook.....	349	.....	.....	111	349	3.14	43	260	6.04	39	407	10.43
Cottonwood.....	53	6,561	123.80	8,049	24,336	3.02	6,448	40,717	6.31	3,335	32,008	9.60
Crow Wing.....	18	2,120	117.78	1,907	4,916	2.58	1,939	10,127	5.22	1,289	11,493	8.92
Dakota.....	42	5,475	130.35	3,096	7,923	2.56	3,727	19,682	5.28	2,269	20,282	8.94
Dodge.....	55	8,240	149.82	6,472	16,295	2.52	6,229	31,370	5.04	4,353	38,248	8.78
Douglas.....	32	4,363	136.34	3,850	10,221	2.65	4,933	25,633	5.20	2,916	25,984	8.91
Faribault.....	89	11,305	127.02	7,710	19,271	2.50	7,109	35,583	5.00	4,146	41,870	10.09
Fillmore.....	97	14,800	152.58	5,719	17,108	2.99	13,025	65,308	5.01	8,539	75,365	8.83
Freeborn.....	60	8,835	147.25	7,033	23,311	2.86	7,634	38,292	5.01	5,191	46,047	8.87
Goodhue.....	60	12,385	206.41	9,503	23,456	2.58	8,048	45,066	5.60	5,805	55,398	9.54
Grant.....	25	3,642	145.68	4,039	12,050	2.98	3,109	17,615	5.66	1,831	13,929	9.14
Hennepin.....	28	3,426	122.34	2,576	12,030	3.88	3,017	20,596	6.83	1,929	20,929	11.43
Houston.....	43	5,610	130.47	3,975	12,030	3.02	6,742	33,871	5.02	4,514	40,882	9.06
Hubbard.....	10	1,234	123.40	796	2,063	2.59	1,085	8,741	8.05	610	7,298	11.97
Isanti.....	6	800	133.33	4,306	11,026	2.56	2,865	12,775	4.46	1,931	19,439	10.06
Itasca.....	7	862	123.14	997	2,170	2.18	771	4,406	5.71	447	3,678	8.22
Jackson.....	54	10,242	189.66	8,478	26,095	3.07	6,098	47,023	7.02	4,240	41,942	9.89
Kanabec.....	22	2,645	120.23	1,764	4,476	2.54	2,009	10,322	5.14	1,460	12,518	8.57
Kandiyohi.....	44	7,221	164.11	4,395	10,725	2.44	4,950	30,833	5.18	3,647	32,845	9.01
Kittson.....	27	3,499	129.59	2,877	7,608	2.64	2,202	11,451	5.20	1,411	12,615	8.94
Koochiching.....	4	675	168.75	390	1,389	3.56	270	2,284	8.45	126	1,721	13.65
Lac qui Parle.....	44	6,826	155.14	5,295	15,979	3.02	4,169	21,284	5.11	2,430	21,618	8.90

3,493	\$506,237	\$144.93	342,864	\$674,424	\$2.84	356,000	\$1,950,508	\$5.49	227,445	\$2,106,723	\$9.26	
Lake.....	300	100.00	122	357	2.93	109	660	6.97	45	424	9.43	
Le Sueur.....	43	108.79	2,461	9,124	3.71	3,207	19,160	5.97	2,069	20,157	9.74	
Litch.....	46	120.39	4,469	9,710	2.17	3,862	26,980	5.06	1,907	17,042	8.93	
Lincoln.....	61	225.62	5,247	13,138	2.50	5,322	26,980	5.06	2,961	26,142	8.84	
Wood.....	7	183.46	4,251	10,848	2.55	3,970	20,981	5.06	2,815	24,967	8.87	
Wichita.....	50	117.25	7,505	2,109	2.89	3,557	3,557	5.96	3,559	3,644	10.15	
Wichita.....	49	124.59	3,854	6,665	2.51	3,780	17,778	5.23	2,185	19,245	8.80	
Marshall.....	40	119.78	8,788	22,865	2.60	7,796	55,354	7.11	4,620	48,304	10.02	
Martin.....	51	220.16	3,995	12,563	3.14	4,513	22,689	5.03	3,299	29,236	8.92	
Meeker.....	54	124.24	3,133	7,649	2.44	2,748	14,174	5.18	3,414	19,964	8.77	
Mille Lacs.....	4,300	119.44	5,486	13,717	2.50	5,522	28,618	5.18	3,414	51,589	10.11	
Morrison.....	36	124.93	4,222	12,722	3.01	8,710	52,368	6.01	5,153	26,798	8.86	
Mower.....	118	124.93	4,005	12,692	3.00	5,817	29,257	5.03	3,014	27,303	10.00	
Murray.....	67	168.33	8,099	22,317	2.58	3,567	18,274	5.12	2,729	34,768	8.88	
Nicollet.....	27	138.53	8,099	22,317	2.75	7,894	39,844	5.05	3,913	14,828	8.82	
Nobles.....	32	140.97	4,264	10,848	2.54	3,065	15,397	5.02	1,681	61,695	9.62	
Norman.....	96	131.86	5,258	16,181	3.07	9,231	55,968	6.06	6,412	66,774	8.80	
Olustee.....	81	130.94	8,995	22,487	2.50	12,317	61,585	5.00	7,598	66,774	8.80	
Otter Tail.....	86	131.94	8,995	22,487	2.50	12,317	61,585	5.00	7,598	66,774	8.80	
Pennington.....	15	126.80	2,221	5,633	2.54	1,969	9,379	5.01	1,178	10,342	8.78	
Pine.....	25	118.78	4,420	18,066	4.09	3,420	26,655	8.09	2,329	28,162	12.10	
Pipestone.....	38	227.39	3,524	10,554	3.00	3,709	18,790	5.07	2,342	30,669	8.83	
Polk.....	92	123.64	7,048	21,595	3.08	6,191	31,314	5.06	4,071	35,961	8.83	
Pope.....	38	169.35	3,899	9,890	2.54	5,240	26,979	5.15	3,052	26,726	8.76	
Ramsey.....	250	125.00	237	1,804	2.61	225	2,187	9.72	1,179	3,083	17.22	
Red Lake.....	2,737	124.41	1,487	3,548	2.39	1,425	7,319	5.14	934	8,166	8.74	
Redwood.....	70	155.21	7,159	17,943	2.59	5,690	28,948	5.08	3,307	29,483	8.91	
Renville.....	22	260.00	7,443	19,025	2.56	6,212	31,435	5.06	4,089	41,334	10.10	
Rice.....	56	166.55	4,471	13,115	2.94	4,847	29,487	6.09	3,488	32,714	9.38	
Rock.....	38	190.41	5,694	14,296	2.52	5,076	25,251	4.98	2,990	26,487	8.86	
Roseau.....	41	118.68	3,124	7,744	2.48	2,276	9,346	4.10	1,382	12,181	8.61	
St. Louis.....	2,596	103.84	1,816	5,249	2.89	1,576	10,291	6.51	1,838	9,905	11.70	
Scott.....	75	145.43	2,143	7,275	2.39	2,397	15,399	6.44	1,893	17,711	9.35	
Sherburne.....	22	120.00	1,303	3,947	3.06	2,525	14,169	5.12	1,510	14,234	9.43	
Sibley.....	32	127.87	4,349	13,047	3.00	4,283	26,981	7.00	3,277	29,493	9.00	
Stearns.....	12,700	150.29	7,670	23,338	3.04	8,016	40,738	5.08	5,478	49,121	8.97	
Stevens.....	4,860	142.94	4,068	12,270	3.01	4,111	20,687	5.03	3,695	32,592	8.82	
Swift.....	6,905	157.00	3,069	9,426	2.93	2,293	11,753	5.12	1,342	12,265	9.14	
Todd.....	4,404	126.65	3,083	9,435	3.06	4,300	21,457	4.92	2,684	23,686	8.82	
Traverse.....	35	128.66	9,422	24,309	2.88	6,320	34,735	5.49	4,389	38,840	8.85	
Wabasha.....	75	124.01	3,952	10,566	3.11	1,494	7,891	5.28	908	7,692	8.47	
Wadena.....	35	123.66	4,425	10,566	2.87	5,242	26,701	6.09	3,420	28,626	8.87	
Waseca.....	32	120.08	3,911	10,566	3.02	2,656	16,112	6.07	1,805	15,588	8.64	
Washington.....	48	171.34	4,631	11,841	3.62	3,621	18,150	7.00	2,439	24,402	10.00	
Watsonwan.....	35	128.50	2,194	8,718	3.97	2,918	20,587	7.05	2,383	25,773	10.81	
Wilkin.....	38	175.23	8,450	13,138	2.80	4,678	22,693	5.94	2,693	32,411	8.94	
Winona.....	29	163.10	2,296	8,458	2.98	2,079	12,361	5.94	1,028	9,201	8.95	
Wright.....	66	153.29	3,844	17,432	3.03	6,443	45,633	6.08	4,687	49,558	10.57	
Yellow Medicine.....	65	126.17	5,712	17,432	3.04	6,345	32,320	7.06	4,578	40,334	8.81	
Yellow Medicine.....	7,805	120.08	5,615	14,862	2.85	4,629	24,630	5.30	2,551	22,263	8.73	
Total.....	3,493	\$506,237	\$144.93	342,864	\$674,424	\$2.84	356,000	\$1,950,508	\$5.49	227,445	\$2,106,723	\$9.26



TABLE NO. 1—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	2—Cattle						3			4		
	D			E			F			Hogs of All Ages		
	Cows			Bulls			All Other Cattle Three Years Old and Over			Sheep of All Ages		
	No.	Value Dollars	Average Value	No.	Value Dollars	Average Value	No.	Value Dollars	Average Value	No.	Value Dollars	Average Value
Aitkin.....	5,446	\$72,339	\$13.28	120	\$2,861	\$23.83	176	\$2,807	\$15.94	2,247	\$3,384	\$1.50
Anoka.....	6,872	89,734	13.05	179	3,073	17.16	12	179	15.90	734	1,223	1.53
Becker.....	9,740	120,971	13.34	141	2,309	16.37	42	684	16.20	2,734	3,184	1.53
Beltrami.....	3,730	52,746	14.14	98	3,971	40.52	344	13,784	40.52	3,684	5,718	1.55
Benton.....	8,851	132,540	14.98	300	4,407	15.35	71	1,065	15.60	2,103	4,067	1.85
Big Stone.....	4,417	66,618	14.98	165	2,493	16.32	68	1,129	16.60	2,095	3,135	1.50
Blue Earth.....	16,782	222,445	13.25	488	8,045	16.48	63	1,025	16.13	2,536	3,804	1.50
Brown.....	12,412	161,378	13.00	407	10,013	24.60	18	3,055	16.94	4,192	6,365	1.51
Carlton.....	4,241	56,897	13.41	115	1,745	15.17	53	835	15.75	1,413	2,143	1.50
Cass.....	10,142	218,850	13.55	452	7,368	16.30	68	1,331	16.37	1,177	1,781	1.51
Chippewa.....	8,054	121,686	14.91	321	2,469	15.62	165	3,861	23.34	3,109	2,646	1.49
Chisago.....	12,557	184,541	14.69	306	6,614	20.60	140	2,112	15.08	932	1,413	1.45
Clay.....	8,571	113,561	13.25	201	3,333	16.58	9	253	15.81	968	1,545	1.50
Clearwater.....	3,420	45,210	13.22	55	854	15.53	363	7,834	21.38	2,131	3,223	1.51
Cook.....	144	2,150	14.93	6	91	15.17	3	49	16.33	1,804	2,655	1.47
Cottonwood.....	10,865	142,647	13.13	575	9,627	16.75	238	4,537	19.15	8	12	1.50
Crow Wing.....	4,820	65,150	13.52	126	1,957	15.53	52	794	15.27	5,547	8,385	1.50
Dakota.....	10,266	137,059	13.35	307	5,051	16.45	96	1,433	15.13	2,721	4,217	1.52
Dodge.....	13,582	177,433	13.11	714	12,137	16.45	125	2,039	16.31	2,174	3,305	1.52
Douglas.....	12,708	179,576	14.13	240	3,772	15.72	24	3,375	15.62	3,551	5,338	1.50
Faribault.....	15,489	232,313	14.99	688	10,442	15.17	63	1,133	17.98	3,294	5,090	1.54
Fergus.....	18,835	249,893	13.25	929	15,042	16.19	206	3,090	15.00	3,621	5,435	1.50
Fillmore.....	22,075	285,363	12.92	995	16,304	16.39	52	8,094	16.42	13,676	20,772	1.52
Goodhue.....	20,352	307,442	15.11	768	11,631	15.14	91	1,632	18.15	2,919	4,437	1.52
Grant.....	6,887	93,964	13.64	332	5,332	16.38	14	210	18.05	5,553	8,392	1.51
Hennepin.....	18,601	294,885	15.85	262	5,003	19.10	69	1,092	15.83	2,847	4,343	1.53
Houston.....	12,187	161,027	13.21	595	9,542	16.03	79	1,341	16.97	4,186	6,208	1.50
Hubbard.....	2,558	40,569	15.86	64	1,618	25.28	62	1,250	20.30	2,123	3,185	1.50
Isanti.....	8,582	128,978	15.02	75	1,123	15.00	93	1,858	16.07	1,401	2,112	1.50
Itasca.....	2,304	31,351	13.26	79	1,614	20.43	133	2,204	16.37	656	1,023	1.55
Jackson.....	13,191	210,077	15.92	810	13,806	17.04	133	2,204	16.37	3,656	5,470	1.48
Kanabec.....	4,977	66,737	13.41	120	1,933	16.11	30	778	19.95	2,101	3,378	1.61
Kandiyohe.....	14,101	186,026	13.13	621	9,097	16.45	83	1,305	18.45	3,247	4,848	1.40
Kittson.....	5,559	75,116	13.51	157	2,466	15.71	355	5,840	16.45	3,477	6,948	1.99
Koochiching.....	849	12,894	15.18	42	704	18.19	147	3,925	26.70	133	236	1.77

Laac qui Parle.....	9,429	124,773	13,23	333	5,280	15,88	65	1,057	16,28	1,881	2,831	1,51	22,027	65,836	2,90
Lake.....	553	135,853	14,26	449	7,377	19,21	176	2,853	26,10	1,916	3,066	1,60	6,828	30,345	3,16
Le Sueur.....	10,014	135,360	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	4,43
Lincoln.....	9,072	135,360	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,13
Lyon.....	10,400	223,773	13,22	406	7,351	16,35	80	1,368	19,07	1,850	2,858	1,51	16,248	53,366	3,28
McLeod.....	17,168	223,773	13,02	453	7,351	16,35	80	1,368	19,07	1,850	2,858	1,51	16,248	53,366	3,01
Mahon.....	10,252	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	2,95
Marshall.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Martin.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Meeker.....	17,367	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Miller.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Mills.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Murray.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Noble.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Nobles.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Norman.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Onsager.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Otter Tail.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Pennington.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Pine.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Pipestone.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Polk.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Pope.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Pope.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Red Lake.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Redwood.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Renville.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Rice.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Rock.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Roeau.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
St. Louis.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Scott.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Sherburne.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Steele.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Stearns.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Stevens.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Swid.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Todd.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Traverse.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Wabasha.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Wadena.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Washington.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Winona.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Wilkin.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Yellow Medicine.....	14,573	124,773	13,03	383	6,256	16,34	26	832	25,89	3,085	4,912	1,60	6,828	30,345	3,01
Total.....	899,477	\$12,523,604	\$13.92	30,603	\$519,982	\$16.99	10,881	\$190,638	\$17.52	266,867	\$420,548	\$1.57	698,378	\$2,319,738	\$3.32

TABLE No. 1—Continued.  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	5—Poultry			6—Dogs Over Six Months Old			7—Farm Tools, Implements and Machinery		8—Threshing Machines Including Engines and Outfit Used Therewith		9—Wagons, Carriages and Sleighs		
	Dollars	No.	Average Value	Dollars	No.	Average Value	Dollars	Dollars	Dollars	No.	Value in Dollars	Average Value	
Aitkin.....	\$1,700	957	\$4,786	\$18,423	\$3,465	\$8.46	45,403	4,955	2,593	21,951	17.43		
Anoka.....	5,628	921	4,951	45,403	4,955	11.74	8,114	5.05	2,095	36,520	17.43		
Becker.....	3,413	1,605	8,114	4,951	5.05	11.74	8,114	5.05	2,095	36,520	17.43		
Beltami.....	3,341	854	4,261	23,609	7,554	13.93	23,609	7,554	4,009	47,069	11.74		
Benton.....	5,609	1,011	3,932	23,609	7,554	13.93	23,609	7,554	4,009	47,069	11.74		
Big Stone.....	5,609	785	3,937	55,116	6,958	10.14	55,116	6,958	2,911	29,530	10.14		
Blue Earth.....	22,646	2,439	12,273	49,616	26,077	16.78	49,616	26,077	1,865	31,296	16.78		
Brown.....	18,413	1,907	9,535	133,029	16,821	16.55	133,029	16,821	5,448	90,185	16.55		
Carlton.....	2,349	623	3,075	103,148	19,505	10.88	103,148	19,505	3,614	61,099	16.91		
Cass.....	15,849	1,846	9,590	17,579	4,016	12.37	17,579	4,016	2,565	27,898	10.88		
Chippewa.....	2,366	857	4,658	86,896	11,945	10.79	86,896	11,945	4,933	61,022	12.37		
Chippewa.....	11,349	1,192	6,395	15,397	3,227	12.24	15,397	3,227	1,710	18,457	10.79		
Chicago.....	6,945	906	4,243	61,321	19,589	12.24	61,321	19,589	3,484	42,632	12.24		
Clay.....	7,581	1,423	7,292	66,811	9,144	10.77	66,811	9,144	4,126	44,453	10.77		
Clearwater.....	1,685	601	3,005	107,492	48,481	14.35	107,492	48,481	4,682	67,189	14.35		
Cook.....	397	67	335	13,461	4,630	8.55	13,461	4,630	1,311	11,212	8.55		
Cottonwood.....	13,176	1,463	7,283	1,040	203	11.70	1,040	400	203	2,376	11.70		
Crow Wing.....	4,154	1,068	5,340	66,274	19,371	13.94	66,274	19,371	3,903	42,992	11.01		
Dakota.....	12,104	1,525	7,619	21,491	3,170	13.94	21,491	3,170	2,382	33,204	13.94		
Dodge.....	12,202	1,141	5,740	73,544	12,639	15.61	73,544	12,639	4,410	59,668	13.53		
Douglas.....	8,992	1,691	8,456	68,352	18,890	12.34	68,352	18,890	2,878	44,921	15.61		
Dugault.....	23,239	1,869	9,345	81,643	16,794	16.25	81,643	16,794	4,567	56,398	12.34		
Fillmore.....	23,664	2,108	10,656	98,039	18,439	16.25	98,039	18,439	5,339	86,748	16.25		
Freeborn.....	5,432	1,865	9,315	108,636	25,529	13.41	108,636	25,529	6,870	92,160	13.41		
Goodhue.....	20,198	2,483	12,333	101,305	15,278	15.05	101,305	15,278	4,789	72,103	15.05		
Grant.....	6,366	923	4,632	146,136	28,759	11.35	146,136	28,759	7,938	90,077	11.35		
Hennepin.....	24,232	3,956	20,958	65,444	23,629	9.64	65,444	23,629	3,112	30,012	9.64		
Houston.....	7,429	1,626	8,126	129,968	8,515	28.44	129,968	8,515	13,009	389,945	28.44		
Hubbard.....	2,807	681	3,301	72,663	14,091	14.93	72,663	14,091	3,498	52,249	14.93		
Isanti.....	5,689	966	3,830	16,764	4,000	10.33	16,764	4,000	1,692	17,480	10.33		
Itasca.....	2,737	701	3,505	53,323	6,307	14.07	53,323	6,307	2,316	46,665	14.07		
Jackson.....	17,134	1,810	9,050	12,066	3,428	13.81	12,066	3,428	1,975	27,292	13.81		
Kanabec.....	2,325	656	3,275	75,839	19,633	8.89	75,839	19,633	5,098	71,162	13.95		
Kandiyohi.....	12,561	1,611	8,074	18,953	3,613	8.89	18,953	3,613	1,830	16,284	8.89		
Koochiching.....	4,987	975	4,983	104,432	23,857	14.74	104,432	23,857	4,727	69,697	14.74		
Koochiching.....	1,408	176	889	46,573	29,850	12.49	46,573	29,850	2,677	33,454	12.49		
Lac qui Parle.....	14,276	1,492	7,460	5,796	650	15.25	5,796	650	862	13,143	15.25		
Lake.....	1,279	144	550	114,056	44,692	13.06	114,056	44,692	4,613	60,227	13.06		
Le Sueur.....	13,173	1,675	7,870	86,654	14,818	17.75	86,654	14,818	283	4,667	17.75		
Linc. ....	9,592	1,182	5,911	57,472	24,131	16.19	57,472	24,131	2,188	33,240	16.19		

Lyons.....	13,292	1,389	6,935	4.98	70,061	21,187	3,171	47,812	15.07
McLeod.....	13,891	2,086	10,430	5.00	96,887	18,090	5,252	79,512	16.13
Malmonen.....	928	355	1,436	4.05	11,592	6,022	988	7,722	7.81
Marshall.....	3,418	1,749	8,760	5.00	83,921	50,596	3,751	55,340	14.75
Martin.....	21,190	1,839	9,195	5.00	86,404	17,496	4,906	68,433	11.91
Meeker.....	12,910	1,570	7,868	5.01	15,354	16,354	4,516	68,469	15.16
Miller Lacs.....	2,895	833	4,209	5.05	86,382	2,167	1,684	19,325	10.22
Morrison.....	3,672	2,073	10,384	5.00	10,184	10,184	4,174	63,474	15.20
Mower.....	18,978	1,836	9,161	4.99	93,381	20,950	4,870	73,134	15.02
Murray.....	14,795	1,524	7,802	5.12	72,629	19,308	4,062	42,261	10.41
Nicoll.....	14,311	1,189	8,950	5.00	89,425	17,475	3,408	51,360	15.07
Nobles.....	18,452	1,664	8,319	5.00	100,446	21,875	4,509	54,792	12.15
Norman.....	7,970	1,075	5,378	5.00	78,455	30,997	3,751	38,946	10.38
Omsted.....	15,066	1,467	7,752	5.28	104,092	21,990	4,529	65,202	14.40
Otter Tail.....	19,450	3,869	19,345	5.00	163,396	33,230	8,653	116,432	13.45
Pennington.....	2,641	768	3,840	5.00	22,956	11,595	1,693	21,572	12.74
Pine.....	5,264	1,470	7,217	4.90	41,573	4,727	3,910	31,198	7.98
Pipestone.....	7,888	864	4,465	5.05	42,322	11,394	2,271	34,111	15.00
Polk.....	14,457	2,755	14,140	5.13	127,214	70,134	7,065	88,190	10.32
Pope.....	1,091	1,091	6,449	4.98	63,462	16,260	3,635	47,184	12.98
Ramsey.....	10,619	2,007	10,527	5.25	18,434	8,775	6,503	186,123	28.93
Red Lake.....	1,246	829	3,162	5.02	15,016	8,000	1,537	13,888	9.03
Redwood.....	16,320	2,225	11,125	5.00	102,801	28,586	5,035	59,181	10.69
Renville.....	17,561	2,513	12,865	5.00	121,732	32,890	6,431	72,280	11.75
Rice.....	12,154	1,651	8,365	5.08	88,176	15,722	4,034	85,016	21.07
Rock.....	10,541	1,970	4,350	5.00	69,373	11,627	2,951	44,448	15.06
Roseau.....	3,221	1,151	5,755	5.00	33,438	16,629	2,054	20,569	10.00
St. Louis.....	7,973	1,529	7,250	4.74	29,870	4,403	7,894	135,887	17.21
Scott.....	7,498	1,130	5,671	5.01	69,796	5,563	2,935	48,132	16.40
Sherburne.....	4,951	714	3,579	5.00	32,722	2,481	1,775	22,489	12.67
Sibley.....	19,145	1,931	9,579	5.00	86,538	17,964	5,703	74,024	12.98
Stearna.....	40,656	3,508	17,397	4.96	291,368	42,718	8,723	136,165	15.50
Steele.....	13,184	1,448	7,246	5.00	84,280	17,220	2,847	61,367	18.04
Stevens.....	4,437	790	3,950	5.00	66,538	25,370	2,949	37,054	12.56
Swift.....	6,112	1,210	6,058	5.00	57,856	18,750	3,564	42,476	11.92
Todd.....	11,570	2,214	1,063	4.99	75,541	9,065	4,715	63,701	13.51
Traverse.....	3,941	734	3,668	5.00	39,918	15,410	1,941	28,486	14.65
Wabasha.....	11,566	1,554	7,743	4.98	62,445	19,762	4,037	52,029	12.89
Wadena.....	8,008	869	4,295	5.00	20,879	4,597	2,257	22,352	9.90
Waseca.....	12,355	1,352	6,760	5.00	92,344	10,831	3,814	49,628	14.97
Washington.....	8,880	1,118	5,655	4.98	73,273	9,394	3,318	67,075	17.57
Watsonwan.....	5,761	1,094	4,850	5.00	56,147	13,335	2,819	35,883	12.73
Wilkin.....	5,628	881	4,405	5.00	39,782	24,925	2,668	32,451	12.17
Winona.....	12,624	1,693	9,930	5.86	94,845	28,046	4,337	72,725	16.77
Wright.....	24,064	2,647	13,236	5.00	143,860	21,526	6,065	83,327	13.74
Yellow Medicine.....	13,513	1,648	5,240	5.00	97,861	25,254	4,217	47,411	11.24
Total.....	\$874,099	122,364	\$615,480	\$5.03	\$5,949,804	\$1,442,920	331,178	\$4,767,753	\$14.40

TABLE NO. 1—Continued  
ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	10—Automobiles, including Auto Trucks			11—Motorcycles and Bicycles			12—Melodeons and Organs			13—Pianos		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Aitkin.....	30	\$6,087	\$202.90	14	\$249	\$17.78	255	\$2,746	\$10.77	189	\$13,714	\$72.55
Anoka.....	97	20,026	206.45	11	190	17.27	127	9,038	16.04	342	24,803	72.52
Becker.....	152	30,350	199.67	51	770	15.10	330	3,665	11.11	303	28,110	92.77
Beltrami.....	89	27,872	313.17	12	494	41.16	184	2,528	13.74	309	28,390	91.88
Benton.....	75	14,873	203.15	12	422	35.57	221	2,480	11.27	241	18,227	75.63
Big Stone.....	160	32,266	201.66	26	1,203	46.27	228	2,523	11.02	333	24,847	74.61
Blue Earth.....	550	117,639	213.89	76	1,755	23.09	605	7,881	13.03	1,554	110,869	71.34
Brown.....	434	90,504	208.53	70	2,321	33.15	388	4,255	10.96	563	45,225	75.00
Carlton.....	58	12,810	220.86	31	563	18.16	210	2,390	11.37	408	33,215	81.40
Cass.....	228	48,553	212.95	63	1,159	18.40	367	3,992	10.87	446	31,626	70.91
Chippewa.....	32	6,340	198.12	42	725	10.05	185	2,146	11.60	194	13,980	72.08
Chisago.....	296	60,246	203.53	.....	911	23.35	462	5,084	11.00	424	30,581	72.13
Clay.....	146	29,348	201.01	39	2,391	18.11	422	4,654	11.03	396	27,975	70.64
Clearwater.....	340	75,912	223.27	132	2,380	17.50	510	7,181	14.08	648	52,491	81.00
Cook.....	26	5,055	194.42	16	280	13.50	126	1,330	10.56	57	4,148	72.77
Cottonwood.....	1	195	195.00	4	54	13.50	39	447	11.45	29	2,023	69.76
Crow Wing.....	189	37,785	199.92	48	927	19.31	455	5,323	10.98	308	21,990	71.13
Dakota.....	142	35,664	251.15	153	2,739	17.90	314	4,054	12.91	830	65,970	79.47
Dodge.....	197	41,515	209.70	10	365	36.50	280	3,131	11.18	785	58,889	75.00
Douglas.....	198	53,294	270.53	8	335	41.88	340	3,854	11.63	785	30,670	72.68
Douglas.....	240	51,720	215.50	73	1,308	17.92	575	7,375	12.82	402	29,848	74.25
Faribault.....	370	73,618	198.97	55	1,775	32.27	548	6,026	11.00	873	66,952	76.70
Fillmore.....	410	83,135	202.77	15	520	34.66	640	7,053	11.02	754	54,094	71.74
Freeborn.....	414	83,495	225.83	67	2,043	30.50	541	6,203	11.47	787	57,302	72.81
Goodhue.....	406	82,544	203.31	92	1,721	18.71	579	6,967	11.51	1,263	92,340	73.11
Grant.....	193	37,976	196.77	17	272	16.00	265	3,090	11.66	1,230	16,964	70.98
Hennepin.....	5,996	2,635,376	439.52	376	11,761	31.28	816	29,600	36.35	24,311	214,070	88.43
Houston.....	138	32,991	239.06	9	165	18.33	468	5,312	11.35	402	31,603	78.61
Hubbard.....	204	40,321	197.65	33	604	18.30	259	2,883	11.13	218	16,631	70.30
Isanti.....	145	29,164	201.13	10	170	17.00	342	4,158	12.15	299	22,567	75.47
Jackson.....	64	12,482	195.03	32	616	19.25	176	2,334	13.26	442	22,567	70.36
Jackson.....	261	59,018	226.09	38	533	19.04	493	5,733	11.63	382	28,261	74.00
Kanabec.....	41	8,005	195.24	11	182	16.54	177	1,906	10.77	135	9,427	69.83
Kandiyohi.....	379	78,413	206.89	98	1,821	17.56	477	12,006	15.45	596	45,322	76.04
Kittson.....	78	15,623	200.30	33	282	4.27	272	2,997	11.02	178	12,563	70.58
Koochiching.....	32	6,375	199.22	2	30	15.00	80	1,247	15.58	189	13,446	72.29
Lac qui Parle.....	366	73,106	199.74	32	478	14.93	486	5,455	11.10	370	26,194	70.79
Lake.....	27	5,397	199.89	23	340	14.78	82	961	10.87	277	19,536	70.49
Le Sueur.....	237	47,795	201.67	26	673	23.88	243	2,825	11.05	608	13,038	70.79
Lincoln.....	156	31,445	201.57	54	1,251	23.17	312	3,299	10.57	245	17,314	70.67
Lyon.....	377	76,813	203.75	26	661	25.42	325	3,037	11.19	553	44,082	79.71

McLeod.....	325	72,180	222,081	741	1,392	18,81	383	5,657	14,77	506	42,084	84,35
MacPherson.....	37	7,645	206,62	6	48	8,00	67	688	10,27	61	4,124	67,61
Marshall.....	197	42,727	216,88	34	498	14,65	357	3,972	11,13	279	20,774	74,44
Martin.....	337	67,650	200,74	333	730	21,81	508	5,452	10,73	575	40,468	70,38
Meeker.....	344	71,881	208,95	8	280	35,00	511	7,062	13,80	397	31,938	80,44
Miller, Lacs.....	85	17,310	203,65	28	514	18,36	735	2,582	10,91	260	19,777	76,07
Morrison.....	123	38,596	203,67	35	1,078	30,80	345	4,559	13,21	448	36,347	81,13
Mowbray.....	386	78,019	203,67	142	2,700	19,01	615	6,773	11,01	1,014	80,975	79,85
Murray.....	242	47,711	199,63	26	514	18,36	424	4,799	11,32	295	21,481	72,82
Nobles.....	385	76,503	201,51	127	3,852	30,33	538	2,574	11,19	573	45,377	79,19
Norman.....	198	41,000	202,87	60	2,158	35,97	447	6,716	11,82	551	40,730	73,92
Olmsted.....	308	71,712	232,83	28	529	18,80	447	4,989	11,16	251	19,299	76,88
Otter Tail.....	457	93,372	204,32	4	245	16,25	196	2,139	10,91	402	29,221	72,68
Pennington.....	68	13,596	199,94	175	5,449	31,12	1,163	12,783	11,06	849	61,128	72,00
Pipe.....	64	12,487	195,10	9	82	9,00	133	1,444	10,86	199	14,346	72,09
Pipestone.....	253	50,526	199,71	39	542	13,90	352	3,970	11,28	268	19,807	73,91
Polk.....	369	73,229	188,18	22	399	18,13	279	3,079	11,03	333	23,380	70,21
Pope.....	198	40,795	206,04	55	1,086	19,74	687	7,383	10,48	1,050	73,794	70,28
Ramsey.....	2,428	1,068,373	438,21	45	854	18,98	505	5,709	11,30	320	24,083	75,25
Red Lake.....	27	5,376	199,11	759	43,517	57,32	459	7,065	15,39	14,658	1,086,655	74,13
Redwood.....	491	99,478	202,60	6	110	18,33	97	979	10,09	116	8,154	70,29
Renville.....	549	110,144	200,63	53	1,242	23,43	562	6,232	11,09	561	39,735	70,83
Rice.....	308	85,767	278,56	86	2,870	33,37	580	6,475	11,16	690	49,640	75,02
Rock.....	352	75,600	214,77	44	889	29,63	173	1,969	11,38	991	71,670	72,32
Rosau.....	31	6,198	199,94	11	794	18,05	271	2,948	10,88	354	27,972	70,01
St. Louis.....	904	366,642	405,57	214	5,521	14,45	604	2,275	10,58	123	8,783	71,40
Scott.....	126	26,504	210,35	7	185	25,79	73	1,794	19,52	6,815	495,905	74,97
Shurburne.....	104	21,337	205,16	11	240	26,42	73	1,278	17,51	319	23,582	73,92
Sibley.....	293	58,195	198,62	30	1,433	21,82	150	1,693	11,28	175	13,531	77,33
Stearns.....	555	151,182	272,04	95	3,102	47,77	736	2,820	12,00	434	31,031	71,50
Steele.....	322	69,702	216,74	45	846	32,65	235	11,198	15,21	1,000	78,428	78,43
Stevens.....	190	34,200	213,75	10	268	18,80	218	2,519	11,50	584	41,543	81,12
Swift.....	296	56,083	190,41	18	367	26,80	218	2,671	12,25	259	21,125	81,56
Todd.....	130	26,459	203,53	76	1,325	20,39	663	4,337	12,00	352	34,126	69,87
Traverse.....	173	34,817	201,25	24	434	17,43	174	2,393	13,75	267	19,052	71,36
Wabasha.....	270	54,115	200,43	36	670	18,86	295	3,311	11,22	720	51,323	71,28
Wadena.....	97	19,877	204,62	47	698	14,85	261	2,802	10,74	169	12,309	72,83
Washington.....	206	41,711	202,48	45	1,112	24,71	428	4,753	11,10	516	38,054	73,75
Watkinson.....	244	66,141	199,65	10	511	15,10	139	1,782	12,82	869	63,204	72,73
Wilkin.....	156	48,714	199,65	55	976	17,75	360	4,107	11,08	370	26,666	72,07
Winona.....	421	142,385	200,87	15	273	18,20	227	2,529	11,14	304	21,691	71,35
Wright.....	343	84,905	201,20	29	920	31,72	295	3,421	11,59	1,551	123,527	79,64
Yellow Medicine.....	343	70,080	204,31	49	1,004	18,60	667	6,852	10,27	917	66,998	73,06
Total.....	28,218	\$8,165,613	\$289,37	4,741	\$138,722	\$29,26	31,547	\$397,119	\$12,59	84,663	\$6,646,208	\$78,50

TABLE NO. 1—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	14 Household Goods and Wearing Apparel, includ- ing Sewing Machines, Clocks, Books, Pictures and Works of Art Dollars	15 Gold and Silver Plate and Plated Ware Dollars	16 Diamonds, Jewelry and Watches Dollars	17—Goods, Merchandise and Store Fixtures		18—Manufacturers' Materials and Manufactured Articles			
				A of Wholesale Merchants Dollars	B of Retail Merchants Dollars	A Logs, Poles, Posts and Railroad Ties Dollars	B Lumber, Lath and Shingles Dollars	C Grain and Farm Products in hands of Manufacturers Dollars	D Other Materials and Manufactured Articles Dollars
Atkin.....	\$68,098	\$400	\$1,193	\$1,107	\$75,549	\$44,570	\$64,913	\$400	\$1,110
Anoka.....	104,976	380	1,845	1,855	93,746	14,010	17,416	15,000	14,300
Becker.....	123,040	437	3,723	136,317	289,180	14,633	30,780	2,475	9,335
Beltrami.....	130,943	271	15,063	27,519	203,422	307,752	437,395	500	9,247
Benton.....	97,425	103	1,256	27,055	58,472	.....	15,508	400	23,688
Big Stone.....	71,441	298	1,475	2,975	136,948	.....	13,981	1,800	6,865
Blue Earth.....	373,310	2,881	9,596	69,870	410,129	.....	41,615	6,845	115,757
Brown.....	272,895	494	1,712	5,320	194,175	.....	30,695	22,856	11,590
Carlton.....	163,122	506	1,803	3,572	164,765	790,529	597,672	40,864	40,864
Carver.....	141,111	541	2,356	10,952	142,937	.....	61,948	5,700	5,777
Cass.....	163,670	430	1,674	3,435	182,935	65,206	64,714	6	1,171
Chippewa.....	138,670	492	1,799	6,310	131,579	10	23,981	499	1,620
Chisago.....	118,122	1,401	2,938	1,985	117,164	.....	11,860	6,855	2,579
Clay.....	185,312	2,192	6,793	21,964	202,664	32,265	32,265	2,280	4,000
Clearwater.....	29,714	324	6,921	10,357	39,545	2,166	6,431	73	50
Cook.....	7,746	67	407	5,925	6,067	29,122	5,992	.....	.....
Cottonwood.....	93,110	10	2,154	1,356	108,714	.....	20,638	875	.....
Crow Wing.....	161,963	1,708	9,520	17,979	212,376	15,392	19,383	500	10,988
Dakota.....	187,230	1,076	4,867	5,040	152,397	35,080	22,011	9,895	532,890
Dodge.....	100,965	533	3,301	388	130,706	.....	20,458	9,850	3,540
Douglas.....	140,085	474	3,701	1,680	180,440	.....	14,718	4,550	4,821
Fillmore.....	201,585	1,471	8,400	2,131	219,950	24	46,315	9,525	5,881
Fergus.....	186,475	786	4,355	2,100	235,905	200	35,492	2,393	4,818
Freeborn.....	268,151	6,694	14,639	72,093	316,673	100	34,025	4,990	18,818
Goodhue.....	329,007	6,089	14,438	30,752	349,078	.....	52,377	56,283	102,864
Grafton.....	63,651	90	1,184	1,075	113,366	.....	15,959	4,676	25
Hennepin.....	6,063,111	164,539	321,140	6,008,441	6,141,836	607,672	1,183,691	1,358,558	2,046,675
Houston.....	111,813	.....	1,609	.....	98,524	15	10,368	220	1,738
Hubbard.....	57,522	1,050	3,023	558	78,660	7,052	238,027	1,248	2,026
Isanti.....	83,626	180	1,169	310	78,720	.....	10,729	1,000	4,925
Isles.....	105,831	1,298	3,368	8,937	117,768	93,275	31,431	1,000	49,963
Jackson.....	117,197	1,026	4,234	1,174	124,951	400	30,885	1,042	.....
Kandake.....	28,782	128	1,335	45,049	45,049	1,175	4,300	.....	100
Kandiyohi.....	182,166	953	11,015	9,065	198,439	.....	32,612	1,974	5,240
Kittling.....	57,749	160	1,986	.....	82,921	.....	16,706	744	1,165
Koochiching.....	54,818	347	4,242	5,579	110,432	174,883	69,210	247	35,084

Lac qui Parle.	117	3,119	850	164,396	.....	39,752	1,336
Lake	654	1,587	557	67,674	41,723	25,075	600
Lake	380	2,477	3,254	165,512	.....	17,960	7,199
Le Sueur	345	1,766	3,105	82,839	.....	22,135	65
Lincoln	607	1,264	2,893	218,873	.....	40,631	1,827
Lyon	214	5,675	4,321	201,886	30	29,711	7,300
MacDonald	43	244	.....	11,833	.....	11,490	25
Mahomen	97,305	2,337	2,425	17,267	1,833	16,495	6,315
Marshall	625	3,799	5,745	277,447	210	11,680	1,122
Martin	515	3,799	5,745	143,896	38	38,150	9,281
Meeker	1,294	5,375	1,385	161,973	.....	30,190	405
Mills	1,010	1,910	1,910	81,910	.....	8,611	380
Mills Lacs	4,444	1,910	1,910	81,910	0,656	8,611	1,665
Morrison	1,036	4,354	17,985	169,323	.....	34,857	1,193
Murphy	10,477	53,309	215,764	380	.....	24,675	7,353
Murray	1,838	1,302	95,117	.....	.....	22,690	265
Mower	81	2,029	1,302	114	.....	1,050	16,820
Nichols	2,168	5,835	8,355	122,077	.....	14,477	1,030
Nicollet	180,726	3,174	176,728	.....	.....	44,840	4,100
Nobles	381	4,356	156,770	.....	.....	24,971	2,525
Norman	515	2,935	50	156,770	.....	24,971	1,800
Olmsd.	735	13,831	13,831	223,031	.....	5,423	8,280
Otter Tail	3,527	9,222	11,070	30,630	2,970	13,415	12,919
Pennington	263,818	3,404	12,562	79,900	.....	10,910	1,450
Pine	525	2,249	92,255	101,817	8,053	11,137	13,933
Pipestone	1,152	2,438	11,690	101,817	15	27,340	900
Polk	1,728	3,668	41,046	279,694	200	5,779	6,238
Pope	743	3,363	654	122,298	.....	73,001	5,204
Ramsey	86,640	200,462	6,147,023	3,034,246	153,708	76,300	2,180,803
Red Lake	15	534	500	45,102	28	12,660	812
Redwood	105	4,136	722	195,443	.....	50,212	2,090
Renville	580	3,793	3,226	245,754	.....	43,068	1,322
Rice	3,522	28,994	25,741	129,741	2,100	14,597	8,335
Rock	83,023	1,479	2,537	227,138	.....	14,749	20,278
Rocou	871	1,524	3,149	78,096	.....	9,242	7,435
St. Louis	58,515	110,127	2,512,485	1,702,072	31,933	1,085	32,352
Scott	1,037	1,007	774	95,584	307,352	12,371	10,052
Sherburne	92	1,017	.....	43,830	.....	10,058	105
Sibley	157	2,024	.....	137,533	.....	20,900	1,730
Stearns	511,446	39,565	519,767	159,767	75	61,583	3,976
Steele	4,588	21,690	188,451	39,272	.....	8,265	16,997
Stevens	1,118	2,005	111,295	100	.....	30,275	2,255
Swift	1,901	1,300	111,296	10	.....	22,031	3,278
Todd	100,167	1,004	147,024	743	.....	19,855	6,661
Traverse	435	59,257	1,410	75,839	.....	13,920	775
Wabasha	180,014	6,891	3,059	194,009	.....	24,828	13,990
Wadena	120	812	92,430	92,430	434	13,310	4,015
Waseca	114,871	1,850	7,514	118,170	.....	23,019	19,190
Washington	238,813	10,614	47,300	191,365	.....	109,376	195,614
Watson	54	2,678	4,082	117,512	29,606	1,722	1,612
Wilkin	71,143	4,345	3,245	75,095	.....	16,072	440
Winona	288,360	9,672	102,016	354,267	.....	33,165	396,445
Wright	785	4,212	3,010	203,383	.....	37,199	1,529
Yellow Medicine	704	3,553	11,719	138,037	100	2,745	1,292
Total	\$23,253,200	\$975,078	\$15,633,624	\$23,660,177	\$2,815,007	\$6,675,427	\$6,424,680



TABLE No. 1—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	19 Manufacturers' Tools, Implements and Machinery Dollars	20 Street Railway Cars Dollars	21 Shares of Stock of all Corporations Whose Property is not Assessed or Taxed in this State Dollars	22 Shares of Bank Stock Dollars	23 Bonds and Stocks, Other Than Bank Stock Dollars	24 Furniture and Equipment of Hotels and Rooming Houses Dollars	25 Office Furniture, including the Instrument, Equipment and Libraries of Professional Men Dollars
Aitkin.....	\$30,826			\$34,207		\$1,325	\$2,638
Anoka.....	19,164			49,425		1,438	5,507
Becker.....	52,962		\$1,088	137,044		5,415	7,273
Belttrami.....	43,792		1,000	86,661	\$ 880	9,884	16,236
Benton.....	11,295			36,341		1,035	1,845
Big Stone.....	7,403			132,865		2,385	4,332
Blue Earth.....	123,936	\$5,000		309,233	1,799	3,445	27,830
Brown.....	69,238			226,981	1,170	12,039	10,377
Carlton.....	11,798		208	98,663		3,053	5,702
Cass.....	22,526	21,040		96,358		4,353	2,555
Chippewa.....	17,956			49,925		1,570	5,419
Chippewa.....	8,899		175	117,106	8,694	8,362	5,481
Chicago.....	8,682		250	100,758	6,170	2,605	3,310
Clay.....	17,195			229,606	7,760	2,675	11,204
Clearwater.....	6,142			28,910	1,115	7,945	2,570
Cook.....	3,586			1,490		1,090	485
Cottonwood.....	12,059			186,439	2,367	790	2,386
Crow Wing.....	32,671			89,141		1,415	12,816
Dakota.....	109,944		350	235,826	1,625	15,560	12,144
Dodge.....	9,026			98,064		3,635	5,380
Douglas.....	18,026		200	179,075	7,500	1,200	7,225
Farfall.....	16,837			201,638	100	4,505	9,495
Fillmore.....	12,299		3,806	234,909	500	4,133	6,060
Freeborn.....	105,575			251,021		3,223	17,145
Goodhue.....	93,141			482,180		7,145	25,095
Grant.....	6,249		66	123,575	18,850	6,841	2,604
Hennepin.....	2,760,548	1,221,050	378,850	7,799,962	9,753,755	1,890	948,775
Houston.....	11,045		50	125,968		1,165	1,915
Hubbard.....	42,748			35,782		1,955	3,637
Isanti.....	24,961	100		63,904	215	705	2,084
Itasca.....	50,787		50	86,015	363	7,934	10,235
Jackson.....	11,648		434	154,499	1,520	1,405	4,290
Kanabec.....	6,027			22,331		700	3,853
Kandiyohi.....	17,205		283	211,462	160	2,772	7,100
Kittson.....	6,944		300	88,575	4,081		2,539
Koochiching.....	26,221			36,697		815	5,676
Lac qui Parle.....	8,064	4,405		122,220	202	10,565	2,095
Lake.....	7,568			35,946		1,725	3,120
Le Sueur.....	88,397			128,576		2,702	6,423

Lincoln.....	4,620			98,188	380	915	2,046
Lyon.....	24,730			230,073	150	3,920	12,110
McLeod.....	37,884			229,054	488	1,962	4,562
McMahon.....	2,525			12,981		1,427	938
Marshall.....	10,415			152,781	250	1,925	5,335
Martin.....	28,893			136,610		2,550	4,440
Matt.....	5,785			127,933	500	1,740	3,326
Mills Lacs.....	6,569			74,750	1,425	1,414	1,962
Morrison.....	97,591			136,612		3,506	5,208
Mower.....	19,294			281,146		9,915	9,915
Murray.....	3,677			116,784	1,982	4,510	3,080
Nicollet.....	22,729			152,058		1,245	4,542
Nobles.....	15,058			251,520	2,942	2,919	4,862
Norman.....	12,632			111,738	634	3,920	4,350
Olmsted.....	17,946	275		239,519		1,741	4,380
Orter Tail.....	44,222			280,010	650	12,150	12,606
Pennington.....	12,444			50,816	1,542	7,155	12,803
Pine.....	46,757			68,322		2,805	5,460
Pipestone.....	8,402			138,725	195	3,626	3,626
Polk.....	37,633			220,150		2,545	9,945
Pope.....	8,821			94,438		9,383	18,740
Ramsey.....	2,099,066		847,500	5,429,443	15,618	2,505	2,298
Red Lake.....	7,845			34,974	25	216,715	400,353
Redwood.....	24,550			227,648	950	640	2,028
Renville.....	13,391			193,690	2,318	3,440	6,851
Rice.....	95,050			259,503		3,384	9,295
Rock.....	9,565			195,271	1,322	5,171	20,653
Roseau.....	7,202			51,572	13,643	1,496	4,169
St. Louis.....	1,157,796		191,100	2,755,505	33,409	1,715	5,584
Scott.....	22,372			118,854	1,171,539	88,678	222,296
Sherburne.....	4,740			37,714	15,350	2,109	4,871
Sibley.....	14,483			89,372		890	910
Stearns.....	150,236		7,800	439,420	554	3,583	3,583
Steele.....	46,256			117,753	3,755	11,469	16,292
Stevens.....	5,902			92,722		3,647	8,577
Swift.....	11,082			158,333		6,308	4,043
Todd.....	9,221			147,716		2,440	3,212
Traverse.....	6,530			67,529	100	4,040	3,946
Wadena.....	19,694			249,121	1,500	1,405	3,258
Wabasha.....	16,466			77,433	6,450	2,239	7,747
Waseca.....	36,681			102,699		2,731	2,731
Washington.....	185,661		8,160	425,494	300	1,530	8,408
Watson.....	6,286			166,021		1,530	17,387
Watsonwan.....	6,259			91,231		2,316	4,840
Wilkin.....	94,165		500	683,806		3,614	4,125
Winona.....	18,738		3,500	203,556		3,990	5,255
Wright.....	14,910			167,328	90	2,436	7,516
Yellow Medicine.....							
Total.....	\$8,436,160	\$2,310,430	\$1,114,985	\$28,518,302	\$17,212,583	\$1,027,040	\$2,164,106

TABLE NO. 1—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	26 Stock and Furniture of Sample Rooms and Saloons		27 Stock and Furniture of Restaurants, Eating Houses and Cafes	28 Stock and Equipment of Billiard and Pool Rooms and Bowling Alleys	29 Furniture and Equipment of Barber Shops	30 Machinery and Equipments of Laundries	31 Steam, Gasoline and Oil Engines and Boilers	32 Steam and Motor Boats, Sailing Vessels, Barges and all other Watercraft	33 Locomotives, Steam Shovels, Machinery and Equipment used in mining
	No	Value Dollars							
Aitkin.....	1	\$425	\$115	\$710	\$175	\$375	\$3,251	\$1,555	\$2,100
Anoka.....	13	7,298	150	438	741	360	2,132	1,382	27,000
Becker.....	12	7,075	2,497	1,620	705	570	11,964	4,274	
Beltrami.....	54	39,330	6,444	1,000	1,060	1,395	23,638	16,294	3,550
Benton.....	34	7,356	105	160	380	15	4,704	49	
Big Stone.....	26	9,763	1,815	2,150	515	305	6,695	2,974	
Blue Earth.....	52	20,085	6,736	3,950	2,215	4,730	7,907	414	
Brown.....	48	16,226	1,045	675	1,695	650	7,853	340	
Carlton.....	35	9,933	2,170	1,090	535	50	2,537	198	25
Carver.....	41	16,379	460	705	673		8,825	1,133	2,258
Cass.....	16	6,842	655	1,150	661	100	7,469	8,554	895
Chippewa.....	13	6,040	2,863	1,726	780	345	7,355	40	
Chicago.....	7	2,394	594	575	490	500	2,745	1,267	
Clay.....	37	35,745	4,960	2,335	1,355	530	17,229		
Clearwater.....	2	347	220	300	71		1,463	60	35
Cook.....					25		150	3,390	
Cottonwood.....	4	1,013	1,580	950	497	400	4,273		79,168
Crow Wing.....	39	16,834	1,810	4,170	1,810	1,270	14,415	7,459	10,100
Dakota.....	80	27,868	3,190	1,345	1,292		4,312	648	
Dodge.....	4	1,525	1,525	1,490	600		7,741		
Douglas.....	12	6,284	3,255	1,290	1,013	150	6,250	4,112	
Faribault.....	8	3,322	3,223	3,381	1,525	395	12,806	5	
Filmont.....	8	1,800	3,355	1,570	1,012	30	8,624	33	
Freeborn.....	17	16,010	3,493	3,936	1,375		24,508	860	3,000
Goodhue.....	31	19,178	5,464	1,835	1,910	2,025	8,341	16,067	800
Grant.....	8	2,418	1,415	680	115		4,787		2,423
Hennepin.....	433	301,009	89,015	01,275	36,425	53,784	23,309	107,013	
Houston.....	15	3,402	572	475	630		5,041	510	
Hubbard.....	4	1,783	235	200	593		2,973	3,640	
Isanti.....			740	480	110	742	3,728		
Itasca.....	63	21,989	2,107	1,870	1,150	930	5,976	6,243	271,537
Jackson.....	11	6,554	1,900	1,480	665	175	9,105	360	1,490
Kanabec.....	2	743	65	225	200		2,549	45	
Kandiyohi.....	2	1,300	1,385	1,398	1,025	800	11,370	549	
Kittson.....	4	893	1,490	716	305		13,138	15	2,000
Koochiching.....	43	33,566	4,635	1,575	980	805	6,925	5,067	2,500
Lac qui Parle.....	10	3,253	3,046	1,647	733		8,004		
Lake.....	19	8,376	825	1,170	305	200	7,635	2,411	600
Le Sueur.....	41	13,632	950	641	1,011	33	5,804	378	41

Lincoln.....	2,175	1,305	1,615	575	4,064	252	.....
Lyon.....	4,950	2,959	1,750	1,206	6,055	.....	.....
McLeod.....	11,568	1,590	1,555	953	5,844	145	100
Mahomen.....	245	206	266	30	2,871	1,380	.....
Marshall.....	3,900	830	1,259	305	30,991	1,240	3,300
Martin.....	8,875	2,571	330	905	6,335	1,415	.....
Meeker.....	6,859	1,562	330	782	10,044	85	.....
Mile Lacs.....	4,538	1,095	610	440	2,745	1,935	35
Morrison.....	13,968	1,264	1,985	965	949	.....	.....
Mower.....	10,275	2,189	1,910	1,737	6,177	90	.....
Murray.....	3,891	1,345	1,270	405	2,509	100	.....
Nicollet.....	5,970	836	1,750	710	9,522	25	.....
Nobles.....	8,433	2,357	3,250	1,205	7,577	10	.....
Norman.....	3,620	507	855	1,507	17,412	.....	.....
Olmsted.....	1,925	5,622	1,925	230	5,782	420	1,100
Otter Tail.....	7,131	4,117	1,645	530	11,761	2,786	.....
Pennington.....	1,350	1,350	700	2,435	3,693	1,150	.....
Pine.....	6,318	1,306	168	390	5,800	2,465	1,400
Pipestone.....	3,060	1,470	1,200	655	1,179	.....	.....
Polk.....	28,634	5,222	2,275	1,996	16,139	1,155	132
Poppe.....	2,075	1,015	1,275	395	2,672	1,498	.....
Ramsey.....	195,914	64,750	37,530	23,755	47,090	5,385	.....
Red Lake.....	2,920	875	200	110	2,336	.....	2,800
Redwood.....	11,143	3,105	1,155	1,049	6,997	72	.....
Renville.....	14,305	6,893	2,388	2,210	8,166	.....	.....
Rice.....	18,860	4,310	2,290	1,321	8,301	25	.....
Rock.....	5,058	1,875	1,875	1,235	7,916	.....	.....
Roseau.....	2,219	1,775	985	285	4,629	2,060	.....
St. Louis.....	226,746	34,870	15,920	12,796	58,760	47,040	909,116
Scott.....	11,644	565	565	811	725	865	.....
Sherburne.....	3,188	225	438	405	687	100	.....
Sibley.....	10,242	1,293	550	550	4,988	100	.....
Stearns.....	37,028	2,650	3,390	1,885	12,174	774	.....
Steele.....	8,295	3,986	544	862	4,751	50	.....
Stevens.....	8,255	805	1,000	965	7,075	.....	.....
Swift.....	2,410	3,275	590	585	4,237	355	100
Todd.....	10,819	1,765	695	880	9,378	4,225	.....
Traverse.....	4,290	1,698	685	515	4,054	3,957	.....
Wadena.....	14,062	2,239	1,698	1,120	4,104	.....	.....
Wadena.....	4,283	810	75	450	2,956	225	.....
Wasca.....	4,485	2,995	860	695	3,335	.....	.....
Washington.....	13,758	1,612	3,185	1,620	13,244	8,805	500
Watsonwan.....	6,374	940	909	259	6,855	400	.....
Wilkin.....	7,295	295	1,220	320	4,832	.....	.....
Winona.....	24,140	5,310	2,710	900	3,690	3,935	390
Wright.....	1,891	1,312	985	25	8,904	1,472	.....
Yellow Medicine.....	6,465	3,125	1,673	764	13,589	.....	.....
Total.....	\$1,489,690	\$360,604	\$223,317	\$142,678	\$732,013	\$293,535	\$1,328,326

TABLE NO. 1—Continued  
ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1913

COUNTIES	34 Iron Ore in Stockpiles	35 Elevators Warehouses and Improvements on Railway Lands		36 Structures on Lands entered under U. S. Land Laws	37 The Value of all Personal Prop- erty not listed the preceding years	Total Value of all Personal Property as equalized by the Tax Commission Dollars	Total Value of all Personal Property as equalized by the County Board Dollars	Total Value of all Personal Property as returned by the Assessors Dollars
		No.	Value in Dollars					
Aitkin.....			\$1,450	\$6,900	\$6,551	\$641,859	\$588,487	\$567,103
Anoka.....		19	5,222		11,479	835,824	808,790	748,704
Becker.....		15	19,333		10,219	1,546,891	1,496,795	1,458,569
Beltmont.....		11	3,710	3,710	78,450	1,904,340	1,873,232	1,622,467
Benton.....		14	11,305	27,766	12,069	814,040	794,566	622,492
Big Stone.....		53	5,145		4,965	1,004,875	992,416	956,383
Big Lake.....		48	45,832	160	25,601	2,993,240	2,815,890	2,839,781
Blue Earth.....		30	32,003	600	12,255	1,822,946	1,822,946	1,694,590
Brown.....		19	30,146		2,293,641	2,293,641	2,185,364	2,185,135
Butte.....		17	45,119		35,650	1,364,318	1,364,318	1,313,129
Carver.....		17	15,032	3,390	9,750	1,390,368	1,364,318	1,313,129
Cass.....		4	1,843		16,206	715,700	677,892	575,606
Chippewa.....		28	31,711		13,635	1,328,437	1,302,318	1,258,516
Chicago.....		59	20,110		10,132	1,093,838	1,054,223	1,049,847
Clay.....		103	99,490	200	30,089	1,885,873	1,863,460	1,818,136
Cleburn.....		5	4,418		3,267	332,323	298,800	296,582
Cook.....		1	515	3,092	2,806	89,711	80,499	90,427
Cottonwood.....		19	27,756		4,109	1,363,017	1,289,985	1,183,379
Crow Wing.....		2	8,335		24,484	1,225,732	1,204,638	1,191,618
Dakota.....		15	22,050	1,145	69,155	2,232,688	2,077,838	2,056,958
Dodge.....		25	19,765		34,636	1,313,845	1,304,136	1,288,620
Douglas.....		21	36,290		8,106	1,483,631	1,448,880	1,375,445
Faribault.....		30	26,989		19,963	2,082,497	2,060,347	1,945,575
Fergus.....		32	20,330	41	8,377	2,225,033	2,113,134	2,072,130
Fillmore.....		25	17,683	3,325	22,621	2,452,116	2,424,845	2,382,484
Frederick.....		24	30,280	3,675	85,719	3,274,849	3,212,772	3,080,106
Goodhue.....		33	39,361	2,685	8,221	1,021,900	941,024	927,993
Grant.....		73	217,849	600	2,965,919	57,745,709	56,675,545	56,602,259
Hennepin.....		7	8,965		6,759	1,178,182	1,130,785	1,118,833
Houston.....		2	3,115	1,945	7,130	775,391	714,266	635,660
Hubbard.....		42	17,010		4,030	877,447	877,447	804,083
Isanti.....		20	5,790	7,999	13,379	1,219,492	1,136,466	1,122,036
Itasca.....		25	33,777		18,999	1,656,269	1,647,504	1,622,236
Jackson.....		15	6,465	63	2,029	397,057	358,609	336,620
Kanabec.....		26	36,638	450	6,709	1,811,330	1,793,194	1,694,406
Kandiyohi.....		48	51,002	575	3,618	872,956	827,482	815,466
Kittson.....			10,249		792,458	754,700	754,700	755,931
Le Sueur.....			5,118		55,092	1,596,579	1,555,647	1,532,174
Lincoln.....		45	54,170	300	12,308	1,596,579	1,555,647	1,532,174
Litch.....		13	2,215	1,460	5,996	372,650	358,601	336,714
Lake.....								

Le Sueur.....	17	76,551	14,396	1,472,869	1,388,364	1,385,513
Lincoln.....	19	31,877	9,970	1,015,830	944,211	923,668
Lyon.....	40	72,628	19,461	1,706,731	1,668,463	1,665,892
McLeod.....	26	39,528	7,174	1,746,453	1,728,020	1,681,271
Mahoning.....	4	3,650	2,935	121,700	239,697	210,122
Mahnomen.....	47	58,618	9,843	1,404,668	1,317,157	1,305,874
Manitowish.....	37	31,066	7,376	1,816,498	1,705,911	1,685,280
Marquette.....	17	27,258	9,807	1,499,859	1,538,250	1,448,703
Mill Lake.....	17	9,203	7,115	653,441	621,999	621,003
Morrison.....	22	8,305	57,657	1,719,001	1,584,033	1,537,550
Mower.....	26	31,603	22,046	2,188,726	2,155,131	2,071,669
Murray.....	27	33,080	8,797	1,284,307	1,219,589	1,187,848
Nicollet.....	10	14,953	9,371	1,486,802	1,485,307	1,466,903
Nobles.....	63	60,601	8,104	1,884,559	1,828,127	1,786,377
Norman.....	23	58,031	7,674	1,265,410	1,207,359	1,177,564
Olmsted.....	31	30,478	43,053	1,945,997	1,866,739	1,804,856
Otter Tail.....	56	44,897	2,025	2,970,119	2,799,539	2,700,912
Pennington.....	20	16,366	3,708	660,842	601,802	591,266
Pine.....	27	3,105	602	943,411	898,653	798,848
Pipestone.....	23	51,540	5,243	1,044,719	990,198	922,576
Polk.....	22	82,136	98,970	2,060,814	2,500,893	2,404,520
Pope.....	20	21,829	11,435	1,140,746	1,079,170	1,031,438
Ramsay.....	2	1,365	273,234	35,487,855	35,113,862	34,709,989
Red Lake.....	8	5,291	3,876	422,517	371,534	360,465
Redwood.....	44	55,732	9,776	1,940,492	1,821,591	1,917,218
Renville.....	54	108,498	9,428	2,284,486	2,240,212	2,146,231
Rice.....	30	29,158	17,161	2,176,307	2,137,545	2,131,434
Rock.....	30	12,710	16,777	1,353,109	1,305,012	1,288,035
Rockau.....	10	15,210	7,007	712,413	678,467	666,262
St. Louis.....	177	255,458	1,202,887	20,332,906	19,730,998	19,880,311
Scott.....	12	5,558	11,259	1,045,309	977,130	906,907
Sherburne.....	12	16,520	3,766	584,549	520,607	497,698
Sibley.....	34	48,925	12,953	1,435,331	1,415,319	1,251,080
Stearns.....	30	31,085	38,889	3,922,423	3,785,366	3,354,263
Steele.....	20	32,983	19,847	1,355,769	1,517,317	1,500,225
Stevens.....	20	32,983	17,970	1,008,941	1,004,947	977,522
Swift.....	20	36,673	11,348	1,252,016	1,198,251	1,166,716
Todd.....	31	24,147	10,164	1,477,892	1,447,367	1,372,721
Traverse.....	15	10,247	3,395	701,318	739,014	731,875
Wabasha.....	15	12,760	1,690	1,607,918	1,525,706	1,532,405
Wadena.....	14	20,276	7,491	674,806	641,681	629,767
Waseca.....	24	17,023	7,923	1,235,605	1,135,832	1,070,410
Washington.....	21	25,023	100,923	2,463,655	2,352,339	2,351,192
Watsonwan.....	26	42,440	2,365	1,153,294	1,134,495	1,121,896
Wilkin.....	49	42,440	1,076	857,415	829,382	825,515
Winona.....	15	30,233	3,405	2,517,239	3,467,688	3,451,150
Wright.....	25	22,898	37,850	2,113,052	1,996,199	1,988,454
Yellow Medicine.....	31	46,698	32,632	1,614,489	1,530,851	1,526,375
Total.....	2,429	\$1,844,381	\$169,809	\$234,546,508	\$227,923,872	\$223,703,800

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 1					CLASS 2				
	Number of Assessments	Total True Value of Personal Property	Total Assessed Value of Personal Property as returned by Assessors	Total Assessed Value of Personal Property as Equalized by the County Board	Total Assessed Value of Personal Property as Equalized by Tax Commission	Mined Iron Ore		Household Furniture and Utensils and Wearing Apparel of the Members of the Family	3 Rugs and Carpets	4 Books, Pictures, Bric-a-brac and Works of Art
						Assessed Value Class 1	True and Full Value Class 1			
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Aitkin.....	2,718	\$1,973,817	\$591,177	\$628,962	\$642,970			\$43,211		\$778
Anoka.....	1,992	2,660,169	725,105	822,250	860,847			66,905		3,780
Becker.....	3,955	4,726,348	1,498,712	1,498,712	1,562,329			3,125		2,551
Benton.....	4,119	4,267,868	1,262,504	1,330,796	1,408,202			3,250		1,226
Big Stone.....	2,824	2,766,262	747,262	883,187	883,490			3,231		1,997
Blue Earth.....	1,849	3,282,470	1,017,369	1,086,218	1,080,247			18,041		7,220
Brown.....	5,242	9,605,447	2,959,257	3,104,359	3,311,670			29,532		7,227
Carlton.....	4,767	6,047,332	1,909,672	1,955,416	2,069,847			177,127		10,104
Carver.....	3,054	7,902,385	2,340,202	2,356,824	2,588,075			131,625		5,764
Cass.....	3,375	4,516,694	1,381,705	1,435,924	1,475,075			105,814		1,566
Chippewa.....	2,860	2,991,113	1,031,898	1,041,254	1,135,056			83,039		5,635
Chicago.....	2,985	4,397,789	1,353,790	1,401,254	1,441,411			91,041		3,320
Crow Wing.....	3,204	3,457,352	1,060,720	1,098,254	1,125,364			111,730		6,080
Cumming.....	3,893	5,634,833	1,960,636	1,984,366	1,975,062			30,230		3,484
Clearwater.....	1,449	1,108,834	310,031	318,922	358,020			6,624		532
Cook.....	2,930	4,557,974	1,520,173	1,558,471	1,546,151			80,773		163
Cottonwood.....	2,904	3,671,672	1,241,729	1,229,841	1,201,760			100,651		1,384
Crow Wing.....	3,594	7,971,986	2,288,296	2,402,336	2,537,984		\$82,958	152,369		4,738
Dakota.....	3,443	7,721,086	2,498,297	2,416,294	2,431,704			92,848		2,150
Dodge.....	2,470	4,384,297	1,498,426	1,578,848	1,618,745			118,533		5,456
Douglas.....	3,827	4,927,249	1,577,749	1,618,745	1,618,745			206,781		1,904
Dubuque.....	4,492	7,175,311	2,304,279	2,316,561	2,331,522			161,525		5,314
Fillmore.....	4,573	8,290,684	2,636,261	2,657,624	2,722,979			153,272		2,270
Fitch.....	4,563	7,788,949	2,463,336	2,483,443	2,553,856			210,572		3,351
Fletcher.....	5,624	9,928,795	3,271,647	3,268,973	3,290,663			54,322		7,013
Goodhue.....	1,858	3,280,177	1,023,001	1,076,867	1,092,731			189,424		6,844
Grant.....	21,975	126,912,335	41,752,790	41,862,285	43,720,822			1,892,424		172,496
Hennepin.....	3,185	4,208,230	1,350,140	1,370,460	1,373,980			106,848		990
Hoonah.....	2,005	2,237,210	652,993	671,043	731,158			36,477		2,948
Hubbard.....	2,815	2,908,980	842,144	944,222	944,546			83,977		1,273
Island.....	2,849	3,752,466	1,224,686	1,362,126	1,270,391		253,100	70,748		590
Jackson.....	3,158	5,674,376	1,750,265	1,764,846	1,839,948			91,949		2,751
Kanabec.....	1,626	1,877,766	490,752	506,708	516,055			4,233		1,158
Kandakee.....	3,910	5,764,662	1,777,230	1,857,840	1,900,171			31,065		502
Koochichewi.....	2,023	2,765,956	831,397	893,334	928,724			121,938		3,876
Koochichewi.....	1,574	2,391,686	677,144	714,565	786,259			46,467		1,008
Koochichewi.....								48,500		982

# APPENDIX

311

Laç qui Parle.....	5,649,181	1,781,221	1,845,675	1,853,535	38,000	123,276	4,806	2,039
Lake.....	3,154	1,209,803	387,220	388,367	47,224	47,224	3,659	1,989
Le Sueur.....	3,467	4,571,722	1,436,854	1,489,922	127,265	127,265	4,635	2,450
Lincoln.....	2,192	3,475,828	1,130,865	1,147,729	61,127	61,127	2,210	1,040
Lyon.....	3,022	5,750,688	1,866,764	1,912,584	101,093	101,093	4,676	2,908
McLeod.....	3,893	5,996,935	1,855,762	1,963,237	136,362	136,362	5,052	2,517
McMahon.....	815	770,385	226,624	245,398	253,023	11,419	495	294
Marshall.....	3,739	4,969,550	1,591,528	1,596,478	1,649,119	80,323	1,945	1,789
Martin.....	3,984	6,597,884	2,029,777	2,061,738	2,165,843	112,394	7,503	1,913
Meeker.....	3,585	5,432,530	1,662,662	1,750,741	1,774,423	131,434	4,454	1,992
Mille Lacs.....	2,567	3,232,864	745,860	745,860	756,377	62,494	3,295	1,860
Morrison.....	4,813	6,286,966	1,764,078	1,953,227	2,043,681	176,577	6,458	2,974
Mower.....	5,454	7,769,748	2,449,912	2,508,269	2,541,039	177,742	7,177	8,075
Murray.....	2,946	4,996,925	1,647,861	1,648,636	1,648,636	53,611	3,326	1,305
Nicollet.....	2,575	4,615,468	1,471,203	1,472,084	1,501,459	127,587	7,154	6,177
Nobles.....	3,398	6,312,134	2,095,597	2,095,597	2,099,597	100,013	5,744	1,959
Norman.....	2,991	3,948,624	1,249,579	1,265,962	1,306,818	74,483	1,832	1,186
Olmsted.....	3,352	6,872,787	2,140,748	2,204,029	2,261,563	156,954	16,070	3,450
Otter Tail.....	9,065	11,091,928	3,413,536	3,534,162	3,620,618	233,983	11,462	8,463
Pennington.....	2,087	2,330,652	725,497	727,803	762,071	46,758	2,292	1,063
Pine.....	3,407	3,129,933	808,862	869,154	1,018,455	86,507	2,573	1,139
Pipestone.....	2,288	3,861,210	1,255,724	1,265,992	1,273,630	82,754	4,758	2,420
Polk.....	6,711	9,360,608	2,966,086	3,022,598	3,094,496	185,972	6,428	2,541
Pope.....	2,727	3,765,821	1,194,855	1,189,708	1,233,167	72,818	3,061	1,726
Ramsey.....	20,907	91,729,631	30,552,349	30,806,572	31,519,292	1,596,089	292,190	140,124
Red Lake.....	1,439	1,696,134	501,455	540,560	556,534	40,277	201	252
Redwood.....	4,222	6,528,161	2,170,071	2,112,526	2,162,111	126,044	5,423	2,061
Renville.....	5,163	8,030,548	2,508,831	2,574,909	2,632,915	186,964	7,499	4,653
Rice.....	4,381	7,035,680	2,298,368	2,225,220	2,286,113	198,129	11,225	6,138
Rock.....	2,056	4,942,050	1,560,958	1,643,403	1,648,885	8,178	8,178	769
Roseau.....	2,660	2,408,315	715,858	751,966	795,847	47,715	934	1,073
St. Louis.....	13,728	59,075,141	19,968,769	20,543,565	2,155,260	1,275,339	149,123	93,849
Scott.....	2,637	978,071	1,110,177	1,133,870	1,133,870	112,059	4,315	1,092
Shelburne.....	1,893	2,083,545	668,728	663,452	669,224	52,051	1,277	325
Sibley.....	3,519	4,928,161	1,529,849	1,591,971	1,600,760	126,268	3,838	1,628
Stearns.....	7,732	13,614,621	3,730,456	4,392,943	4,411,187	485,051	15,944	7,436
Steele.....	3,095	5,456,849	1,702,414	1,747,029	1,767,540	157,852	10,532	3,362
Stevens.....	2,062	3,506,722	1,108,698	1,120,643	1,155,016	65,297	2,109	1,717
Swift.....	2,978	4,538,462	1,413,891	1,453,405	1,501,365	84,914	4,618	2,255
Todd.....	5,173	8,671,741	1,637,753	1,822,746	1,842,145	151,722	5,468	2,767
Traverse.....	1,623	2,585,017	760,848	828,722	851,060	45,047	2,433	1,046
Wabasha.....	3,619	5,171,088	1,624,785	1,661,124	1,698,972	138,833	9,386	4,012
Wadena.....	1,865	2,324,552	658,223	747,135	765,031	48,531	2,333	1,621
Waseca.....	2,944	4,060,893	1,213,799	1,268,392	1,324,244	84,477	5,300	1,755
Washington.....	3,180	7,267,968	2,329,915	2,324,427	2,423,970	136,670	10,723	6,025
Watsonwan.....	2,235	4,179,354	1,363,451	1,363,451	1,383,161	72,720	4,641	1,130
Wilkin.....	2,126	3,194,414	985,250	1,044,549	1,054,465	57,167	2,566	1,361
Winona.....	4,622	9,976,773	3,234,791	3,251,681	3,337,677	189,317	24,900	12,504
Wright.....	5,441	7,340,699	2,303,663	2,313,181	2,384,386	210,498	5,442	2,359
Yellow Medicine.....	3,421	5,367,760	1,696,489	1,725,575	1,779,052	102,035	4,527	1,624
Totals.....	320,092	\$683,089,469	\$218,109,742	\$222,911,744	\$228,893,671	\$4,684,578	\$13,801,916	\$620,421



TABLE No. 2—Continued

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 2						CLASS 3				
							11—Horses, Mules and Assets				
							A				
							Under One Year Old				
5	6	7	8	9	10	Total True and Full Value Class 2	Dollars	Dollars	No.	Value in Dollars	Average Value
Sewing Machines	Watches and Clocks	Jewelry, Diamonds, Gold and Silver Plate and Ware	Pianos	All other Musical Instruments	All other property actually used by owner for personal and domestic purposes or for the furnishing of family res.						
Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars						
Atkin.....	\$7,183	\$2,703	\$419	\$12,701	\$1,780	\$932	\$281,272	\$70,318	240	\$3,478	\$14.49
Anoka.....	3,936	2,293	1,453	20,390	1,320	2,822	418,648	104,662	245	3,719	15.17
Becker.....	6,274	4,211	2,723	21,396	2,799	1,151	547,256	136,814	724	8,184	11.30
Bellrami.....	6,124	3,081	5,534	16,095	2,409	1,703	487,380	121,845	144	1,892	13.13
Benton.....	3,927	2,303	808	15,810	1,577	503	112,728	93,518	445	5,347	10.59
Big Stone.....	3,962	1,899	1,775	20,007	1,072	686	354,060	93,518	564	5,977	10.59
Blue Earth.....	12,382	8,526	6,803	65,257	5,059	17,562	1,529,536	382,384	966	10,274	10.64
Brown.....	9,440	7,104	1,640	32,591	3,230	3,308	983,208	245,802	773	9,877	12.78
Carlton.....	6,892	3,774	4,474	30,704	2,622	3,327	669,832	167,342	155	2,273	14.66
Carver.....	7,584	5,201	1,071	21,259	1,994	830	689,366	191,958	509	7,457	14.66
Cass.....	6,552	4,213	1,457	15,582	3,849	11,134	110,016	151,984	266	3,085	11.52
Chippewa.....	6,167	4,858	1,618	23,003	2,513	791	607,936	138,278	614	6,520	10.52
Chisago.....	6,526	3,976	2,265	20,078	2,894	2,088	553,112	173,318	926	4,798	18.17
Clay.....	6,204	7,300	3,986	30,017	3,481	1,103	693,272	173,318	926	11,067	11.95
Clearwater.....	3,306	1,882	478	3,606	2,448	284	175,688	43,024	148	2,408	16.27
Cook.....	635	1,716	128	696	411	280	10,756	10,756	1	10	10.00
Cottonwood.....	5,586	3,730	1,184	15,040	3,297	1,009	405,028	116,257	824	8,554	10.38
Crow Wing.....	7,006	5,230	7,105	34,994	2,889	1,654	686,484	171,621	249	3,238	13.00
Dakota.....	9,414	4,446	2,595	60,791	1,672	486	972,248	243,062	581	8,604	14.80
Dodge.....	4,006	4,251	543	26,240	2,300	1,151	559,264	139,816	659	7,021	10.65
Douglas.....	7,404	6,241	2,354	23,381	5,095	520	682,584	170,646	565	7,144	12.64
Fairbault.....	9,405	7,441	2,575	48,534	3,635	1,226	293,243	293,243	1,624	10,648	6.56
Fillmore.....	9,581	7,430	2,459	41,266	4,845	1,208	956,084	239,021	1,356	22,221	16.38
Freeborn.....	9,405	7,583	8,130	41,474	4,011	5,280	988,336	247,084	1,109	14,988	13.51
Goodhue.....	10,597	11,050	9,566	57,484	3,928	1,292	1,311,572	327,893	978	14,486	14.81
Grant.....	3,298	2,878	387	11,563	2,246	788	311,404	77,901	439	6,914	10.82
Hennepin.....	47,974	70,192	241,304	586,582	38,504	30,803	3,424,906	3,424,906	443	11,853	14.45
Houston.....	6,960	4,333	6,628	20,298	2,654	554	13,089,024	145,013	861	11,454	14.45
Hubbard.....	3,771	2,230	1,176	14,468	2,415	695	580,052	145,013	861	11,853	13.77
Isanti.....	4,703	2,089	281	10,781	1,890	1,029	256,268	40,067	145	1,488	10.26
Itasca.....	7,699	3,820	3,281	19,781	1,818	2,021	465,268	116,317	311	4,664	15.00
Jackson.....	7,868	5,006	1,099	22,343	3,944	174	480,320	120,980	84	866	11.04
Kandiyohi.....	2,363	1,318	1,069	22,306	3,944	328	551,308	137,827	1,003	11,087	10.30
Kanibec.....	11,447	7,011	3,713	7,045	1,454	338	185,780	185,780	295	4,120	13.97
Kendake.....	11,447	7,011	3,713	30,569	6,078	835	774,222	193,560	754	7,014	10.10

Kittson.....	3,545	2,525	810	11,690	2,260	1,225	70,781	283,124	540	6,563	12,15
Koochiching.....	2,493	1,672	1,498	8,197	1,046	418	45,537	182,148	38	385	10,13
Lac qui Parle.....	6,221	4,904	2,225	13,179	3,640	724	170,454	681,816	918	9,449	10,18
Lake.....	4,320	3,816	2,225	15,320	1,135	1,917	81,585	326,340	13	264	20,30
Le Sueur.....	7,647	4,170	1,526	31,754	1,998	320	181,265	725,060	309	4,839	15,96
Lincoln.....	4,344	3,728	881	14,842	2,336	1,000	90,608	362,432	923	8,074	12,96
Lyon.....	5,504	3,728	4,275	28,622	2,111	919	152,871	611,484	891	10,413	11,68
McLeod.....	11,091	7,661	2,110	43,273	3,219	331	211,946	847,784	595	7,247	12,18
Mahomen.....	1,319	1,200	155	6,428	400	183	21,953	87,812	156	1,614	10,34
Marshall.....	7,609	4,371	2,338	17,184	3,142	2,000	120,701	482,804	995	9,730	9,77
Marlin.....	7,691	6,743	1,247	31,496	3,444	213	172,644	690,576	1,037	10,869	10,48
Meeker.....	8,870	5,701	2,427	24,594	3,841	160	182,477	729,908	756	11,880	15,70
Millie Lacs.....	4,923	2,724	1,137	14,973	1,670	1,461	94,537	378,148	272	3,677	13,52
Morrison.....	9,797	5,739	2,894	26,744	3,805	1,206	235,994	943,976	697	9,488	13,61
Mower.....	13,475	12,121	10,446	49,731	5,776	726	295,289	1,181,156	1,338	19,485	14,56
Murray.....	5,081	4,005	1,401	15,786	2,930	1,401	117,617	470,468	1,111	11,191	10,09
Nicollet.....	6,082	5,110	4,109	28,696	2,491	2,006	189,412	757,048	647	6,614	10,22
Nobles.....	6,289	5,311	1,589	27,267	2,988	472	151,392	605,568	1,310	15,881	12,12
Norman.....	5,314	4,332	5,034	14,762	3,583	526	106,234	424,936	740	8,228	11,12
Olmsted.....	5,446	4,332	5,034	28,692	2,553	1,436	223,967	895,868	868	14,228	16,13
Otter Tail.....	19,504	11,926	6,122	41,812	11,618	5,305	350,145	1,400,580	1,008	22,728	14,14
Pennington.....	3,583	1,926	2,042	15,310	1,607	884	75,465	301,860	333	3,785	11,36
Pine.....	7,141	3,781	1,587	14,032	3,484	923	121,107	484,968	468	6,284	13,43
Pipestone.....	4,451	3,368	2,396	16,320	2,440	56	118,963	475,852	758	9,277	12,23
Polk.....	13,091	7,772	3,464	65,775	6,156	2,085	293,264	1,173,136	1,335	16,331	12,23
Pope.....	5,205	4,168	1,524	19,899	4,401	107	119,551	478,204	532	5,339	10,03
Ramsey.....	59,653	66,586	189,968	385,621	17,652	18,993	2,956,876	11,827,504	56	805	14,40
Red Lake.....	2,651	1,162	323	6,972	856	424	53,118	212,472	413	5,499	13,31
Redwood.....	8,177	5,649	1,736	29,644	3,266	895	182,895	731,580	1,075	11,443	10,64
Renville.....	11,059	7,900	3,719	38,598	4,514	4,055	268,961	1,075,844	1,314	13,911	10,58
Rice.....	11,224	8,917	11,669	57,067	1,770	7,410	313,549	1,254,196	908	7,983	13,13
Rock.....	4,563	4,160	1,239	15,085	1,763	1,087	109,602	438,648	779	9,571	12,28
Roseau.....	6,302	2,835	1,281	11,645	1,879	1,079	74,743	298,972	414	4,854	11,75
St. Louis.....	47,371	44,419	143,509	397,371	17,391	8,102	2,176,484	8,705,936	119	1,795	13,46
Scott.....	9,460	7,764	276	19,444	628	2,753	158,508	634,032	520	3,745	12,97
Sherburne.....	4,750	1,562	1,711	15,370	1,711	422	77,753	311,012	270	6,329	14,18
Sibley.....	11,730	6,666	827	27,365	2,000	2,735	177,957	711,828	614	6,140	10,00
Stearns.....	27,299	16,343	9,252	71,332	2,000	2,698	642,218	2,568,872	1,436	14,717	10,23
Steele.....	6,170	5,209	1,829	26,128	2,108	106	217,896	871,584	663	8,080	13,54
Stevens.....	4,284	3,403	1,484	18,042	1,434	1,214	99,384	397,536	763	9,703	12,71
Swift.....	5,417	3,776	1,059	16,994	2,577	2,748	124,358	497,432	847	8,794	10,38
Todd.....	11,533	5,625	1,617	32,553	5,180	675	217,128	868,512	871	10,580	12,14
Traverse.....	3,268	2,252	2,883	14,796	1,421	40	73,194	292,736	639	6,561	10,07
Wabasha.....	6,818	5,524	2,486	30,748	2,005	444	200,266	801,024	626	9,430	15,06
Wadena.....	3,528	2,384	1,614	9,688	1,915	414	72,028	288,112	291	4,162	14,30
Washington.....	5,743	5,277	1,056	29,806	2,346	1,092	137,177	548,708	717	8,715	12,16
Watsonwan.....	6,051	4,161	1,629	22,534	1,919	39,819	249,833	999,332	381	5,737	15,07
Wilkin.....	3,771	2,445	1,264	22,600	2,452	114	114,825	459,300	543	5,965	10,98
Winona.....	8,622	12,996	21,864	64,714	3,501	1,807	93,693	374,772	589	5,901	10,00
Wright.....	11,153	8,809	1,667	44,175	3,676	580	326,444	1,305,476	546	8,224	15,06
Yellow Medicine.....	8,811	5,016	2,435	24,241	3,307	948	288,358	1,153,432	877	14,036	16,00
Totals.....	\$742,131	\$590,183	\$806,711	\$3,732,592	\$310,868	\$232,756	\$22,086,468	\$88,345,872	55,272	\$676,909	\$12,24

TABLE No. 2—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 3											
	11—Horses, Mules and Asses											
	B One Year Old and Under Two Years			C Two Years Old and Under Three Years			D Three Years Old and Over			E Stallions, Fine Bred Mares and Race Horses		
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value
Atkin.....	271	\$5,230	\$19.29	300	\$9,190	\$30.63	3,260	\$113,256	\$34.74	13	\$1,373	\$105.62
Aroka.....	347	7,208	20.77	323	9,667	29.93	4,276	170,459	39.56	20	2,507	125.35
Becker.....	816	13,989	17.14	770	19,931	25.88	7,675	279,669	36.43	44	4,732	107.55
Bellam.....	140	2,971	21.22	165	5,487	33.25	3,193	116,297	36.40	14	1,493	106.64
Benton.....	602	10,791	17.93	484	12,057	24.91	4,561	160,474	35.18	47	5,294	112.64
Big Stone.....	785	14,169	18.05	673	16,993	25.25	6,188	247,646	40.00	43	4,849	112.77
Blue Earth.....	1,392	25,277	18.16	1,365	34,173	25.03	12,641	507,113	40.11	63	7,178	113.94
Brown.....	1,139	20,584	18.07	1,112	29,239	26.29	8,846	332,820	37.62	32	5,085	159.00
Carlton.....	154	3,755	24.38	156	4,651	29.81	2,543	121,476	47.77	15	1,865	124.33
Cass.....	652	13,195	20.24	626	18,814	30.05	6,349	258,077	40.65	26	2,881	110.81
Chippewa.....	303	5,659	18.67	242	7,117	29.41	3,047	131,421	43.13	19	3,361	176.90
Chippewa.....	987	16,867	17.44	870	22,251	25.55	8,598	319,050	37.11	35	4,156	118.80
Chicago.....	342	8,080	23.62	373	13,757	36.88	5,288	199,091	37.79	17	1,816	106.82
Clay.....	1,069	20,004	18.71	1,043	30,490	28.68	12,095	453,967	37.53	75	8,317	110.89
Cleburn.....	163	3,616	22.18	127	3,932	30.95	2,042	75,012	36.73	9	974	108.22
Cook.....	92	30,67	33.00	33	33	33.00	185	8,584	46.40	.....	.....	.....
Cottonwood.....	1,175	21,392	18.20	1,031	26,515	25.72	3,538	349,811	36.75	68	8,669	127.48
Crow Wing.....	277	5,021	18.13	243	6,945	28.58	9,528	132,556	36.03	21	2,315	110.24
Dakota.....	825	20,794	25.20	812	25,398	31.27	7,783	332,828	42.87	59	7,499	125.57
Dodge.....	1,070	18,339	17.14	899	23,658	26.32	7,193	276,364	38.42	77	8,689	112.83
Douglas.....	1,844	15,286	18.11	926	23,275	25.13	8,537	304,209	35.34	45	5,809	129.10
Faribault.....	1,749	30,621	17.51	1,550	38,914	25.11	12,331	448,488	36.37	84	10,927	130.08
Fillmore.....	2,161	49,003	22.67	1,982	65,369	32.47	13,004	515,519	39.53	153	17,314	113.16
Freeborn.....	1,377	25,652	18.62	1,436	39,149	27.26	10,660	378,964	35.52	84	7,158	111.84
Goodhue.....	1,510	30,438	20.16	1,381	42,101	30.48	12,280	477,471	38.88	79	11,154	141.18
Grant.....	789	13,488	17.09	721	18,373	25.48	6,615	249,024	37.65	32	3,431	107.22
Hennepin.....	639	13,746	21.54	744	23,902	32.13	17,566	757,641	43.13	33	3,906	118.45
Houston.....	1,007	20,835	20.69	966	28,681	29.70	6,926	249,244	35.98	47	6,080	129.36
Hubbard.....	185	8,047	16.47	185	12,464	25.84	6,267	94,568	35.46	13	1,498	115.25
Isanti.....	367	8,895	24.24	351	12,464	35.51	5,291	214,901	40.85	9	1,207	134.00
Jacobs.....	85	1,443	16.98	91	2,560	31.43	6,267	84,568	36.31	14	1,521	108.64
Jackson.....	1,426	25,676	18.02	1,267	37,577	30.11	11,532	417,683	36.32	54	8,135	159.84
Kandake.....	295	8,844	29.98	326	11,458	35.15	2,982	104,208	36.22	14	2,195	159.79
Kandake.....	1,023	20,165	19.71	1,072	27,324	25.60	10,885	424,771	39.02	49	6,719	137.19
Kittson.....	590	10,838	18.37	624	15,887	25.46	6,952	244,450	35.46	36	3,888	108.00
Koochiching.....	40	701	17.52	44	1,489	33.84	1,170	48,088	41.87	3	108	36.00

Lao qui Parle.....	1,307	23,417	17,92	1,269	31,817	25,07	11,424	436,212	38,18	49	5,683	116,98
Lake.....	8	166	20,75	11	350	31,81	419	16,438	39,22	3	200	66,66
Le Sueur.....	762	15,511	20,35	717	20,657	28,80	6,752	264,769	39,21	44	4,978	113,13
Lincoln.....	884	15,082	17,06	799	21,060	26,36	7,638	267,959	35,08	44	5,162	117,32
Lyon.....	1,224	21,508	17,57	1,083	29,368	27,11	8,902	372,246	37,59	69	7,007	161,63
McLeod.....	955	17,193	18,00	927	26,368	28,44	8,991	338,757	38,10	47	7,007	147,52
Mahon.....	197	3,318	16,84	203	5,067	24,96	1,144	65,602	34,69	8	528	66,00
Marshall.....	992	16,068	16,19	987	26,342	26,69	1,891	402,641	35,20	60	6,969	116,20
Marin.....	1,628	29,419	18,07	1,408	36,331	25,80	12,915	480,152	37,18	88	10,312	117,18
Meeker.....	1,905	20,003	22,10	1,903	27,286	30,22	9,200	372,339	40,47	48	7,289	151,85
Mills Lacs.....	332	6,890	20,75	330	9,799	29,61	3,737	134,044	35,87	17	1,857	109,24
Morrison.....	962	18,529	19,26	890	24,284	29,69	7,985	279,248	34,97	43	4,833	112,40
Mower.....	1,660	34,937	21,05	1,486	44,707	30,08	10,835	434,762	36,74	134	16,906	126,91
Murray.....	1,302	26,268	20,17	1,095	32,845	29,99	10,834	401,131	36,01	62	8,418	135,64
Nicollet.....	1,954	16,359	17,67	1,835	22,689	27,17	7,601	273,715	36,01	32	4,329	135,28
Nobles.....	1,591	30,206	18,99	1,444	42,865	29,55	11,467	408,912	35,66	101	14,368	142,25
Norman.....	911	15,968	17,53	868	23,857	27,25	8,741	310,496	35,52	41	5,985	146,87
Olmsted.....	1,308	27,279	20,85	1,111	33,947	30,55	9,774	394,360	40,34	66	7,994	121,12
Otter Tail.....	2,215	27,279	20,85	1,111	33,947	30,55	9,774	394,360	40,34	66	7,994	121,12
Pennington.....	371	44,519	20,10	2,087	62,523	29,96	20,520	820,490	39,98	80	9,411	117,64
Pine.....	660	6,690	18,03	276	6,763	24,60	4,388	154,933	35,31	14	1,676	119,71
Pipestone.....	465	10,175	21,88	432	13,338	30,87	5,077	189,537	37,34	29	3,271	112,78
Polk.....	819	15,268	18,64	733	18,294	24,96	6,256	220,763	35,28	40	7,486	152,77
Pope.....	1,691	30,348	18,24	1,632	47,704	28,36	18,119	704,873	38,90	128	14,619	114,21
Ramey.....	950	16,514	17,38	981	25,272	25,76	7,796	280,523	35,98	44	5,770	131,14
Red Lake.....	64	1,159	18,11	95	2,687	28,30	7,717	325,399	42,17	5	555	111,00
Redwood.....	411	7,916	19,26	355	9,722	27,38	3,569	151,174	42,35	23	2,663	115,78
Renville.....	1,670	29,689	17,78	1,534	38,509	25,10	13,217	470,773	35,61	84	10,376	123,52
Rice.....	1,997	34,783	17,42	1,822	46,727	25,64	15,432	578,577	37,49	56	14,000	250,00
Rock.....	1,007	16,908	18,51	791	21,579	27,28	8,780	337,322	38,41	63	8,821	140,01
Roesau.....	511	9,286	20,25	915	28,449	31,09	7,804	320,476	41,06	64	8,186	127,90
St. Louis.....	153	4,431	27,09	452	11,231	24,85	4,927	179,373	36,41	19	1,984	104,42
Scott.....	600	11,975	19,96	607	16,787	23,13	8,051	403,123	48,13	32	2,053	58,44
Sherburne.....	353	7,028	19,90	301	7,559	23,65	4,119	212,548	41,98	104	11,356	109,19
Sibley.....	1,040	18,720	18,00	1,084	27,100	25,00	8,971	313,985	35,00	26	2,915	110,53
Stearns.....	2,027	36,785	18,14	1,923	47,678	24,78	16,122	654,251	40,58	85	16,511	193,11
Steele.....	847	17,664	20,85	777	22,072	28,40	7,743	283,788	36,65	40	5,359	133,97
Stevens.....	854	15,693	18,37	871	22,332	25,63	7,436	275,734	37,08	49	5,922	120,85
Swift.....	1,142	19,379	16,97	1,133	29,552	26,08	9,985	361,839	36,24	51	5,504	107,92
Todd.....	1,213	24,858	20,49	1,061	29,414	27,72	9,110	347,910	38,19	48	5,458	113,70
Traverse.....	820	14,410	17,57	711	29,418	26,62	6,648	237,631	42,17	33	4,024	121,94
Wabasha.....	1,059	22,713	21,44	970	29,418	30,32	7,510	316,715	35,74	67	8,045	120,07
Wadena.....	357	7,176	20,10	392	12,037	30,71	3,588	148,872	41,49	31	2,963	95,58
Waseca.....	871	17,561	20,14	811	24,189	29,93	7,059	257,604	36,49	48	5,289	110,18
Washington.....	508	11,645	22,92	577	18,153	31,46	6,226	252,418	40,54	53	5,938	112,04
Watsonwan.....	954	17,471	18,31	840	22,011	26,20	7,172	261,441	36,45	44	6,589	149,07
Wilkin.....	801	16,024	19,00	738	22,235	30,12	7,361	294,434	40,00	44	4,869	110,66
Winona.....	1,137	22,286	20,60	1,035	31,470	30,40	7,890	333,833	42,31	52	6,274	120,65
Wright.....	1,206	29,223	18,33	1,250	42,041	33,63	12,201	436,820	35,76	49	8,299	140,66
Yellow Medicine.....	1,268	23,244	18,33	1,182	29,406	24,90	11,063	414,132	35,76	59	5,934	109,47
Totals.....	74,756	\$1,436,770	\$19.22	70,201	\$1,965,185	\$27.99	668,849	\$25,966,243	\$38.82	3,981	\$502,951	\$126.34

TABLE No. 2—Continued  
ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 3									
	A					B				
	Under One Year Old					One Year Old and Under Two Years				
	A		B		C	Two Years Old and Under Three Years		D		Average Value
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	
Atkin.....	3,582	\$10,784	\$3.03	2,608	\$15,511	\$5.94	1,415	\$14,185	\$10.02	\$14.97
Anoka.....	2,767	8,791	3.17	2,587	13,944	5.38	1,987	18,791	9.45	15.60
Becker.....	5,374	7,048	2.99	4,709	26,395	5.61	1,987	24,559	9.40	14.07
Beltrami.....	2,496	7,680	3.07	1,759	14,322	8.14	936	9,635	10.29	15.26
Benton.....	3,811	15,382	4.04	4,291	30,273	7.05	2,817	28,069	9.96	15.13
Big Stone.....	7,435	9,108	4.16	2,438	20,166	8.27	1,174	15,286	13.00	15.16
Blue Earth.....	7,435	22,564	3.03	7,629	42,271	5.54	4,407	42,695	9.69	15.05
Brown.....	1,949	21,940	3.16	5,493	30,176	5.50	3,313	35,733	11.86	14.80
Carlton.....	1,985	6,075	3.06	1,464	8,439	5.79	957	10,028	10.48	15.14
Cass.....	3,001	14,811	3.27	4,405	27,733	6.30	3,580	31,790	9.72	13.95
Chippewa.....	3,001	12,212	4.07	2,277	16,903	7.42	1,348	16,112	11.95	16.82
Chicago.....	5,156	19,735	3.51	4,469	28,117	6.28	2,385	24,795	10.40	15.43
Clay.....	5,156	16,313	3.16	4,049	25,647	5.52	3,188	31,097	9.75	14.78
Clearwater.....	2,506	16,534	3.19	3,809	24,202	6.35	1,971	19,871	10.08	16.44
Cook.....	143	6,900	2.75	1,703	8,540	5.01	865	8,592	9.93	13.71
Cottonwood.....	8,778	427	2.99	68	587	8.63	35	383	10.94	15.7
Crow Wing.....	3,163	20,757	3.40	7,344	49,114	6.69	4,362	48,486	11.12	16.80
Dakota.....	4,222	9,556	3.02	2,250	11,875	5.27	1,424	13,281	9.32	14.98
Dodge.....	8,116	24,312	4.57	4,129	43,137	10.44	2,828	43,639	15.43	19.36
Douglas.....	6,436	20,105	2.99	7,537	44,989	5.97	4,862	47,196	9.70	13.62
Faribault.....	10,624	33,145	3.12	6,044	32,797	5.42	3,546	33,748	9.52	14.19
Fillmore.....	12,702	60,614	3.12	8,797	53,645	6.10	5,063	62,008	12.25	15.15
Freeborn.....	9,586	30,614	4.77	13,693	106,793	7.70	8,460	100,769	11.91	15.62
Goodhue.....	5,268	33,473	3.49	8,654	53,592	6.19	5,652	56,046	9.91	14.83
Grant.....	5,268	34,763	3.44	9,760	62,090	6.36	6,471	67,684	10.46	14.36
Hennepin.....	6,201	15,566	2.96	3,761	21,793	5.79	2,109	20,028	9.49	16.36
Houston.....	4,538	18,689	4.21	3,708	26,484	7.14	2,138	24,562	11.49	16.93
Hubbard.....	6,201	30,505	4.92	6,604	47,414	7.18	4,579	46,682	10.19	14.63
Iowa.....	1,439	4,096	2.85	1,299	7,130	5.49	960	6,452	9.75	14.97
Itasca.....	4,538	13,667	3.02	3,347	16,989	5.08	2,144	21,404	9.99	15.06
Jackson.....	1,307	3,992	3.05	878	4,739	5.39	557	5,070	9.10	12.70
Kanabec.....	10,352	36,162	3.48	8,967	63,683	7.10	4,973	52,199	10.49	16.65
Kandiyohi.....	3,682	11,773	2.96	2,861	14,084	5.31	1,859	20,563	11.06	16.60
Kandiyohi.....	7,879	21,668	3.05	6,940	42,037	5.05	3,046	37,745	9.56	14.01

Kittson.....	4.042	11.580	2.815	15.608	1.034	13.633	9.571	79.913	13.38
Koochiching.....	524	1,530	2.384	2,061	5.36	1,925	9.48	13,844	15.40
Lac qui Parle.....	7,016	21,643	5,638	34,178	6.06	31,512	10.14	149,342	15.16
Lake.....	200	816	143	866	6.05	1,207	13.00	8,945	14.01
Le Sueur.....	2,886	12,019	4.18	26,343	6.26	2,981	10.00	152,549	13.77
Lincoln.....	7,112	21,717	4.857	28,508	5.87	24,801	9.90	130,659	14.01
Lyon.....	7,493	22,607	3.69	42,383	6.70	32,875	9.98	149,589	14.17
McLeod.....	5,903	18,005	3.02	27,528	6.72	33,453	9.65	258,513	14.17
McLeod.....	1,072	2,990	2.79	3,840	5.05	3,482	8.94	22,534	13.69
Manitou.....	6,196	18,668	3.01	3,840	5.05	2,463	11.646	142,512	13.69
Marshall.....	12,710	44,155	10.670	75,455	7.07	3,935	15.779	227,144	14.88
May.....	6,658	20,673	3.10	37,673	6.10	3,935	10.20	254,716	15.08
Meeker.....	4,757	13,972	3.13	19,841	5.65	21,985	9.44	124,943	14.98
Niile Lac.....	7,987	23,927	3.00	39,007	5.64	4,314	11.047	213,947	13.50
Morrison.....	12,237	40,147	4.01	80,806	8.01	5,574	12.03	295,382	17.01
Murray.....	9,601	30,841	3.18	63,627	8.03	6,724	12.03	181,523	15.01
Nobles.....	10,528	30,374	3.33	64,480	6.22	5,206	11.33	154,123	14.27
Norfolk.....	5,374	37,520	3.56	64,480	6.66	5,206	10.08	191,441	13.68
Norman.....	8,077	16,650	3.10	81,231	5.52	7,170	9.41	261,458	13.53
Olman.....	16,469	66,154	4.02	121,188	7.18	13,707	11.11	425,439	16.19
Otter Tail.....	3,184	8,808	2.79	92,188	5.95	9,113	10.00	465,234	15.01
Pennington.....	5,451	17,975	3.30	11,810	5.15	12,325	9.20	68,080	13.26
Pine.....	5,644	24,349	3.30	21,769	5.52	2,777	10.22	157,721	14.94
Pipestone.....	10,794	31,739	4.31	33,211	7.27	3,160	11.22	115,998	14.95
Polk.....	6,825	21,114	2.94	45,231	5.70	4,503	9.84	262,156	14.00
Pope.....	505	2,199	3.09	37,415	5.74	3,952	9.62	149,614	14.08
Ramsey.....	2,585	7,213	4.35	2,065	6.70	1,733	12.00	91,066	19.11
Red Lake.....	8,856	27,456	2.79	9,358	5.11	8,388	9.86	59,927	13.77
Redwood.....	10,554	33,151	3.14	44,887	5.82	4,548	9.90	199,620	14.00
Renville.....	6,247	20,348	3.25	48,962	5.85	4,945	9.73	252,538	14.00
Rice.....	7,211	35,165	4.87	37,179	5.95	4,018	10.24	240,200	14.48
Rock.....	2,893	10,655	2.81	70,155	9.97	4,290	11.83	138,393	13.47
Roseau.....	2,893	7,871	2.740	14,835	5.41	1,835	9.21	83,899	13.47
St. Louis.....	2,908	13,804	1.722	10,024	5.35	8,907	10.36	147,137	16.68
Scott.....	2,954	13,864	2.27	23,447	7.34	2,013	10.01	145,057	15.07
Sherburne.....	5,885	23,540	4.01	16,586	6.26	1,599	9.56	95,611	14.31
Sibley.....	12,068	33,168	4.00	32,652	6.00	3,673	9.90	216,384	14.00
Stearns.....	6,628	24,611	3.08	63,314	5.70	7,449	9.40	457,314	15.05
Stevens.....	4,557	17,518	3.71	38,433	7.51	3,706	11.10	243,615	15.28
Swift.....	6,563	20,831	3.84	19,260	6.49	1,676	18.007	90,988	15.09
Todd.....	11,234	56,321	5.01	29,218	5.67	3,067	10.74	132,017	14.72
Traverse.....	4,525	8,820	3.60	67,734	8.07	5,194	9.64	278,285	14.72
Wabasha.....	4,525	15,850	2.50	11,985	6.03	4,396	10.41	63,414	14.43
Wadena.....	6,136	13,450	3.00	43,897	6.99	3,977	11.00	152,784	15.50
Watson.....	3,715	18,616	3.03	27,171	6.92	1,936	9.57	100,394	15.15
Watsonwan.....	4,914	14,978	4.03	26,368	6.00	2,664	11.329	169,985	15.00
Wilkin.....	2,848	18,280	3.72	37,915	7.04	3,721	11.52	143,371	15.70
Winona.....	5,860	24,286	3.00	37,915	6.55	3,255	10.35	161,658	15.61
Wright.....	9,670	29,612	4.14	50,086	6.00	1,524	10.00	80,091	15.00
Yellow Medicine.....	7,539	22,863	3.06	50,086	6.56	5,043	10.15	219,544	15.18
Totals.....	501,862	1,750,031	\$3.49	\$2,840,139	\$6.45	\$2,784,934	\$10.42	\$14,197,500	\$14.97

TABLE No. 2.—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 3									
	12—Cattle					13			14	
	E		F			Sheep of All Ages			Hogs of All Ages	
	No.	Value in Dollars	Average Value	No.	Value in Dollars	Average Value	No.	Value in Dollars	No.	Average Value
Aitkin.....	151	\$2,277	\$15.07	264	\$4,143	\$15.69	2,564	\$3,679	2,464	\$7,222
Anoka.....	235	3,501	14.90	53	779	14.72	598	649	4,592	11,051
Becker.....	250	3,992	15.97	70	983	14.04	3,736	5,352	2,332	23,332
Beltrami.....	132	2,183	16.54	455	9,346	20.54	2,394	3,726	7,237	7,021
Benton.....	393	5,862	14.92	87	1,478	17.00	1,834	2,553	4,756	18,988
Big Stone.....	217	3,525	16.24	39	572	14.67	2,575	3,872	5,073	22,482
Blue Earth.....	615	10,535	17.13	66	1,120	16.96	3,625	5,535	24,091	96,713
Brown.....	655	10,205	15.58	162	2,761	17.00	1,220	1,900	11,585	46,107
Carlton.....	125	2,180	17.44	52	700	13.46	1,163	1,804	1,150	3,764
Carver.....	503	8,093	16.09	34	856	25.18	1,094	1,832	13,809	40,906
Cass.....	185	4,441	24.00	161	3,417	21.22	3,124	5,586	3,009	11,055
Chippewa.....	417	6,487	15.55	144	2,851	19.80	1,424	1,984	8,010	26,699
Chisago.....	423	6,173	14.59	136	1,361	19.43	784	1,131	4,643	18,393
Clay.....	323	5,601	17.34	61	978	16.03	1,595	2,224	3,568	25,748
Clearwater.....	102	1,390	13.63	323	6,958	21.54	2,244	3,014	1,555	4,698
Cook.....	170	1,700	15.45	4	67	16.75	8	14	59	218
Cottonwood.....	692	11,336	16.38	129	2,542	19.71	4,895	7,919	9,350	35,855
Crow Wing.....	185	2,825	15.28	62	960	15.48	3,329	4,715	3,036	9,135
Dakota.....	370	6,112	16.52	67	1,247	18.61	2,384	3,457	8,744	37,192
Dodge.....	732	12,733	17.38	124	2,103	16.96	2,801	3,808	11,722	44,238
Douglas.....	560	8,379	14.96	71	1,047	14.74	3,521	4,934	10,203	31,688
Faribault.....	877	17,660	20.14	85	1,714	20.16	3,436	4,784	25,239	82,786
Fillmore.....	1,217	22,310	18.33	351	5,475	15.60	13,460	20,987	32,220	142,579
Freeborn.....	1,275	19,804	15.53	55	1,284	23.34	2,615	3,332	20,111	74,266
Goodhue.....	983	15,824	16.09	41	609	14.85	5,062	7,190	15,217	52,434
Grant.....	415	6,217	14.98	113	652	15.16	2,792	3,940	15,673	52,473
Hennepin.....	435	7,356	16.91	113	2,137	18.91	1,622	3,136	17,637	53,155
Houston.....	794	13,041	16.43	139	2,272	10.35	3,564	4,639	15,993	73,033
Hubbard.....	199	3,040	15.25	81	1,253	15.47	2,402	3,420	8,304	9,620
Isanti.....	113	1,950	17.26	11	187	17.00	1,297	1,956	3,570	16,124
Itasca.....	87	1,323	15.21	124	2,421	19.51	1,795	1,956	1,588	4,782
Jackson.....	875	14,022	16.02	167	2,560	20.33	3,649	5,020	18,713	63,466
Kanabec.....	177	2,947	16.65	27	541	20.04	2,143	3,020	3,116	10,298
Kandiyohi.....	164	12,931	16.17	1	1,831	12.80	3,387	4,560	12,520	46,142
Kittson.....	104	2,748	16.33	353	5,433	16.21	4,468	6,806	10,634	2,890

Kuoching	59	1,080	18.31	144	2,880	20.00	215	280	1.34	696	1,974	2.83
Lac qui Parle	474	6,989	14.70	83	1,472	17.73	2,393	3,242	1.35	20,019	59,874	2.99
Lake...	15	197	13.13	3	45	15.00	7	10	1.37	137	378	2.76
Le Sueur	393	6,359	16.17	184	2,757	14.96	1,866	2,519	1.35	7,221	32,577	4.01
Lincoln...	527	7,900	15.00	102	1,524	14.94	2,820	4,112	1.46	12,065	39,274	3.25
Lyon...	570	8,874	15.36	134	2,117	20.90	4,798	6,531	1.58	11,127	44,524	4.00
McLeod	661	10,866	16.44	42	878	20.90	1,713	2,712	1.58	14,275	42,854	3.00
Madison	66	863	13.36	39	923	22.66	239	329	1.37	1,510	4,298	2.84
Marshall	311	4,691	15.06	860	15,883	23.66	6,619	9,172	1.37	8,553	18,798	3.21
Martin	828	14,104	15.20	391	8,784	16.00	3,777	5,629	1.44	31,703	98,508	3.11
Meeke	828	10,252	16.37	49	684	18.00	2,353	3,402	1.44	13,159	55,753	4.25
Millie Lakes	345	5,472	14.17	63	650	16.06	3,402	4,941	1.42	13,289	40,966	3.24
Morrison	523	7,823	15.15	63	650	16.06	3,402	4,941	1.42	10,196	31,423	3.08
Mower	892	17,982	18.94	136	784	16.04	9,315	13,544	1.51	27,073	95,344	3.62
Murray	877	13,223	19.77	132	2,396	17.93	7,321	11,275	1.49	23,242	75,319	3.19
Nicollet	545	8,535	17.32	129	2,702	17.93	7,970	12,165	1.58	24,154	69,770	2.87
Nobles	287	15,323	17.30	120	2,947	17.93	7,970	12,165	1.58	18,582	60,269	4.32
Norman	583	12,530	14.75	50	5,849	15.35	11,369	15,555	1.37	37,022	72,074	3.57
Olmsed	923	13,535	15.79	381	2,949	15.35	11,369	15,555	1.37	20,625	76,594	3.70
Otter Tail	923	13,157	15.46	382	2,537	16.60	11,972	17,229	1.30	26,467	108,027	4.00
Pennington	377	5,472	14.76	362	2,537	16.60	11,972	17,229	1.30	21,753	6,099	2.81
Pine	401	8,976	18.16	83	1,300	14.95	2,960	4,367	1.52	4,323	13,141	2.87
Pipestone	483	10,940	18.04	280	5,064	18.07	8,960	12,975	1.40	13,863	48,084	4.05
Polk	414	6,918	16.02	280	5,064	18.07	8,960	12,975	1.40	17,489	53,469	3.37
Pope	414	6,918	16.02	45	684	15.22	1,510	2,218	1.44	3,330	13,215	3.08
Ramsey	115	2,576	12.93	0	136	15.22	1,510	2,218	1.44	3,330	13,215	3.08
Red Lake	199	2,576	12.93	129	2,311	17.93	972	1,373	1.39	3,751	10,757	3.09
Redwood	699	10,326	15.00	438	7,491	17.50	3,554	5,053	1.42	6,321	32,269	3.74
Renville	719	11,159	15.51	399	7,031	17.60	3,134	4,553	1.42	24,368	73,202	3.76
Rice	741	19,345	16.81	142	2,623	18.47	2,180	3,027	1.42	13,068	42,919	3.08
Rice	695	13,922	20.03	173	3,112	18.01	2,899	3,844	1.54	13,005	42,668	3.02
Rock...	216	3,552	16.38	703	3,060	18.42	2,569	3,444	1.54	19,941	68,798	4.02
Rogers	198	3,027	19.62	103	3,562	35.52	2,682	3,566	1.52	1,968	8,551	3.97
St. Louis	186	3,027	19.62	97	424	15.76	1,133	2,476	1.52	6,603	22,651	3.97
Scott...	336	5,620	15.60	474	1,956	14.81	1,260	1,750	1.50	5,911	22,785	3.97
Sherburne	644	9,865	16.47	32	1,032	15.00	2,235	3,256	1.50	12,341	49,364	3.55
Sibley	1,121	28,387	25.33	67	1,032	15.40	5,702	11,785	2.06	20,219	84,378	4.09
Stearns	705	12,109	15.29	159	2,401	15.18	833	1,158	1.39	14,435	51,178	3.17
Steele	325	5,468	16.87	116	2,243	15.18	2,478	3,631	1.52	9,282	28,043	3.04
Stevens	447	6,645	14.87	111	2,298	20.70	2,478	3,631	1.52	9,282	28,043	3.04
Todd	633	9,845	15.55	49	947	10.33	5,489	7,898	1.41	9,193	28,098	3.04
Traverse	167	2,468	14.78	10	150	15.00	982	1,504	1.44	13,393	55,934	4.12
Wabasha	483	7,511	15.55	114	1,686	14.79	8,958	14,022	1.53	6,393	26,700	4.03
Wadena	193	2,966	15.50	32	592	18.50	3,141	4,825	1.57	8,999	29,681	3.20
Waseca	544	8,237	15.14	72	1,109	15.40	2,419	3,410	1.53	5,275	15,835	3.00
Washington	490	4,990	16.25	205	3,046	14.88	3,120	4,602	1.47	9,010	35,519	3.94
Wincon	307	9,312	15.42	32	475	14.84	1,959	2,948	1.56	15,174	55,211	4.02
Wilkin	604	4,705	14.67	39	568	14.56	1,866	2,848	1.50	7,863	23,568	3.09
Winona	321	9,153	15.61	72	1,160	16.11	3,241	4,712	1.51	10,947	43,060	3.93
Wright	874	13,623	15.59	62	1,141	18.40	2,996	4,429	1.51	25,522	85,212	3.24
Yellow Medicine	588	9,062	15.41	105	1,580	15.00	3,164	4,424	1.39	11,120	36,002	3.24
Totals	41,162	\$677,083	\$16.45	11,473	\$204,981	\$17.86	276,089	\$408,923	\$1.46	915,774	\$3,257,898	\$3.55





	1,962	779	4,411	10,313	2,877	25	4,201	168.04	2,377	600
Kouchiching.....	16,650	5,373	111,738	65,586	23,940	530	93,166	175.77	705	340
Lac qui Parle.....	1,438	590	917	3,179	721	32	5,370	167.80	313	287
Le Sueur.....	14,248	5,290	89,668	49,322	14,930	406	71,618	178.39	769	34
Lincoln.....	4,029	60,234	32,697	40,322	14,407	250	44,201	178.80	1,798	144
Lyon.....	15,258	3,625	77,245	42,577	18,285	575	100,330	174.49	1,046	137
McLeod.....	22,353	10,977	99,335	58,356	20,132	532	112,679	211.80	1,141	70
McNomen.....	1,100	1,293	10,934	7,320	3,351	55	9,436	171.66	75	602
Marshall.....	7,384	5,581	85,991	48,616	20,399	318	53,394	167.90	1,144	103
Marshall.....	24,830	6,707	97,949	54,116	25,253	610	107,654	179.47	769	2
Meeker.....	14,977	5,621	104,371	56,684	20,420	488	84,534	173.22	767	33
Meeker.....	3,886	2,829	22,163	19,545	7,604	135	23,189	171.77	291	110
Mill Lake.....	9,624	7,605	103,183	72,359	13,180	268	35,991	173.03	1,136	133
Morrison.....	25,955	5,750	100,240	57,339	23,985	564	82,894	164.69	2,227	1,381
Mower.....	16,048	6,564	87,112	43,262	22,173	445	77,976	175.22	677	36
Murray.....	16,276	4,394	75,095	39,773	16,139	364	70,445	183.53	2,081	417
Nicollet.....	20,022	5,959	100,243	47,080	24,555	681	119,777	175.87	1,087	58
Nobles.....	8,379	5,234	71,410	35,659	14,456	321	58,010	174.48	828	34
Norman.....	4,942	103,912	52,324	44,520	21,525	437	88,630	225.70	8	71
Olmsted.....	17,108	13,796	191,265	95,182	35,982	620	125,197	201.93	7,930	619
Otter Tail.....	23,448	2,911	31,988	16,809	7,709	95	16,360	172.21	260	126
Pennington.....	3,258	2,911	35,817	29,690	9,247	67	13,682	204.21	644	105
Pine.....	6,542	8,375	52,658	27,143	12,215	422	75,800	179.60	626	4
Pipestone.....	9,846	3,263	136,164	90,458	38,917	600	102,039	170.06	1,802	68
Polk.....	16,703	9,536	66,085	34,669	15,612	262	45,060	171.98	844	505
Pope.....	10,928	4,419	22,466	123,379	24,451	3,229	984,056	304.74	15,163	30,097
Ramsey.....	5,456	2,150	26,243	15,964	6,459	94	17,205	172.23	474	88
Red Lake.....	2,816	8,115	114,058	50,350	24,780	750	120,175	177.57	1,376	309
Redwood.....	21,240	8,943	150,736	63,214	28,978	752	133,533	202.27	3,841	466
Renville.....	24,036	6,810	96,638	64,658	21,190	485	98,103	177.57	944	1,039
Rice.....	18,428	3,055	70,956	33,165	16,047	515	93,270	181.10	379	2
Rock.....	12,277	5,614	40,006	20,813	7,435	59	9,365	167.23	194	1,783
Roseau.....	3,769	5,614	40,006	20,813	7,435	59	9,365	167.23	194	1,783
St. Louis.....	7,810	4,284	22,522	112,515	19,838	1,177	434,060	388.78	10,234	6,834
Scott.....	10,032	5,750	69,794	51,325	9,308	209	38,401	183.74	190	237
Sherburne.....	5,833	3,517	35,526	29,205	7,314	162	26,894	162.01	241	6
Sibley.....	20,686	9,605	112,513	47,904	20,281	449	82,062	182.76	1,161	169
Stearns.....	18,700	18,700	273,729	161,522	44,011	904	209,448	231.69	2,313	42
Steele.....	43,152	4,601	79,024	43,714	15,121	446	87,133	195.36	1,328	304
Stevens.....	9,606	4,697	66,647	33,104	14,334	238	42,204	172.33	529	306
Swift.....	12,109	4,185	76,539	37,442	18,648	386	66,537	172.38	731	20
Todd.....	13,244	11,978	90,276	56,721	18,668	264	46,140	174.77	2,093	137
Traverse.....	5,503	2,559	40,569	26,274	10,009	276	70,992	169.30	429	170
Wabasha.....	13,341	4,859	67,968	41,956	15,998	406	70,992	174.86	632	1,155
Wadena.....	4,104	6,695	37,129	17,090	6,077	148	24,876	167.88	312	9
Waseca.....	14,321	4,950	66,695	37,129	13,060	331	59,142	178.68	631	528
Washington.....	12,360	4,037	74,265	40,489	14,524	307	65,275	212.23	771	1,000
Watsonwan.....	9,637	5,655	55,411	33,606	13,985	375	66,319	176.85	506	18
Wilkin.....	2,991	43,819	29,688	27,112	2,988	271	46,743	172.18	1,938	1,020
Winona.....	15,382	7,728	91,756	61,251	20,112	624	134,897	216.18	2,309	486
Wright.....	27,081	9,358	147,921	70,102	27,050	620	107,309	173.08	1,938	494
Yellow Medicine.....	15,587	4,553	101,756	42,659	17,922	548	96,785	176.61	1,343	855,555
Totals.....	\$1,059,773	\$471,574	\$6,283,710	\$3,960,470	\$1,402,348	41,326	\$8,711,067	\$210.79	\$120,607	\$1,603,918

TABLE No. 2—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 3				
	24	25	26	27	28
	Steam and Motor Boats, Sailing Vessels, Barges and all other Water Craft	Grain, Grass Seed and Flaxseed in the hands of Producers	All other Agricultural Products in the hands of Producers.	Threshing Machines and Outfits used therewith exclusive of Engines	Steam Engines, Boilers, Gasoline Engines, Dynamos & Electric Motors
	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Atkin.....	\$1,169	\$250	\$110	\$928	\$23,506
Anoka.....	846	55	1,388	2,810	1,646
Becker.....	3,792	7,377	570	11,632	600
Beltzami.....	8,455	56	65	2,032	9,552
Benton.....	52	2,910	1,741	2,458	4,030
Big Stone.....	3,130	3,512	2,103	11,427	33
Blue Earth.....	273	24,797	2,103	9,838	40
Brown.....	316	42,059	5,121	10,520	680
Carlton.....	224	147	1,732	1,507	871
Carver.....	740	1,844	1,732	5,801	38,231
Cass.....	18,533	1,536	30	3,738	4,400
Chippewa.....	30,749	1,058	1,058	8,969	15,631
Chicago.....	1,165	1,340	65	2,938	3,500
Clay.....	54	32,108	2,162	17,089	83
Clearwater.....	42	186		1,940	3,580
Cook.....	4,288			1,501	7,241
Cottonwood.....	10	52,043	1,380	11,985	1,225
Crow Wing.....	7,549	1,585	59	1,724	1,467
Dakota.....	724	5,548	1,575	5,484	4,614
Dodge.....	8	15,405	100	6,626	18,275
Douglas.....	4,123	19,199	742	8,224	96,115
Faribault.....	410	20,624	1,313	10,145	3,011
Fillmore.....	46	44,257	5,211	10,250	8,478
Freeborn.....	680	21,476	1,206	5,448	3,627
Goodhue.....	17,303	20,558	3,937	15,469	6,357
Grant.....	168	12,878	3,063	11,856	73,085
Hennepin.....	84,414	24,217	3,263	14,866	88,983
Houston.....	542	30,622		1,866	3,387
Hubbard.....	336			5,905	1,382,596
Isanti.....	27	638	66	3,541	8,434
Itasca.....	4,390	161	385	2,439	21,091
Jackson.....	12	82,739	118	1,158	11,563
Kanabec.....	124	130	637	9,642	24,305
Kandiyohi.....	688	1,801	143	6,712	5,737
Kittson.....	14,893	2,075	10,067	24,631	1,116
Koochiching.....	7,012	12	861	29,197	8,063
Lac qui Parle.....	20	60,278	57	14,419	1,872
Lake.....	2,061	176	6,542	21,531	3,538
				371	3,133
					1,801
					1,353
					1,467
					4,614
					18,275
					96,115
					3,011
					8,478
					3,627
					6,357
					73,085
					88,983
					3,387
					1,382,596
					8,434
					21,091
					11,563
					24,305
					5,737
					1,116
					8,063
					1,872
					3,538
					3,133
					1,801

Le Sueur.....	1,109	5,767	406	5,348	18,337	133	25,526
Lincoln.....	269	18,361	236	6,744	16,631	.....	1,348
Lyon.....	25	56,969	1,251	12,154	25,265	.....	9,484
McLeod.....	268	11,349	2,413	11,057	23,552	2,692	23,718
Mahonomen.....	50	699	3	1,180	8,242	.....	602
Marshall.....	770	21,468	288	23,983	69,990	.....	4,267
Martin.....	1,304	94,031	15,364	9,656	20,696	55	8,656
Meeker.....	188	15,421	2,714	13,989	21,574	.....	4,706
Miller Lake.....	805	146	36	1,373	3,707	508	2,630
Morrison.....	822	28,703	2,620	7,406	13,759	.....	73,156
Mower.....	133	2,798	2,798	13,174	23,635	16	12,942
Murray.....	41	59,385	148	8,890	16,707	.....	3,922
Nicoll.....	242	42,062	3,926	7,352	20,677	585	8,022
Nobles.....	87	64,868	8,853	11,524	17,538	.....	7,779
Norman.....	550	24,446	.....	13,264	24,190	1,970	2,862
Olunsted.....	202	10,238	448	10,648	19,099	1,478	4,393
Otter Tail.....	2,715	27,093	790	22,144	45,027	.....	20,002
Pennington.....	100	2,960	63	5,340	10,774	100	14,221
Pine.....	2,160	56	4	1,445	15,178	2,899	32,778
Pipestone.....	.....	32,520	990	4,602	15,241	112	2,406
Polk.....	1,114	38,406	1,194	41,032	67,588	150	13,545
Pope.....	1,104	12,260	1,137	10,361	17,208	58	2,442
Ramsey.....	7,836	956	1,321	629	55,618	15,751	1,495,813
Red Lake.....	.....	3,938	139	6,326	10,285	.....	1,657
Redwood.....	.....	37,254	3,388	13,161	34,197	806	3,278
Renville.....	87	55,036	2,075	17,464	40,034	35	4,921
Rice.....	174	17,464	964	8,896	15,070	178	82,075
Rock.....	.....	70,136	15,843	7,004	21,702	131	3,709
Roseau.....	3,768	138	64	8,089	15,250	250	2,714
St. Louis.....	39,714	110	86	5,864	87,854	739,838	1,179,774
Scott.....	178	1,590	.....	4,933	11,748	25	9,786
Sherburne.....	20	737	.....	957	19,292	50	1,450
Sibley.....	183	28,222	.....	9,690	29,292	.....	6,472
Stearns.....	823	7,802	138	21,014	45,541	3,018	110,812
Steele.....	.....	16,196	9,354	10,820	19,323	38	20,717
Stevens.....	49	27,452	239	8,949	21,788	.....	3,306
Swift.....	387	42,176	2,271	12,921	25,889	.....	2,125
Todd.....	86	2,300	824	7,331	16,459	2,410	2,896
Traverse.....	541	10,391	200	8,504	12,945	333	1,647
Wabasha.....	4,171	5,258	270	12,488	14,926	69	6,864
Wadena.....	15	2,415	496	1,548	6,822	.....	6,200
Waseca.....	203	6,901	9,042	5,780	11,095	.....	37,560
Washington.....	4,527	4,609	983	4,000	18,376	15	120,472
Watonswan.....	300	55,223	4,708	6,894	14,196	.....	2,123
Wilkin.....	86	4,157	700	9,431	22,016	533	2,942
Winona.....	4,364	3,158	1,000	13,420	27,799	549	68,747
Wright.....	1,461	15,623	1,380	9,100	24,154	134	19,399
Yellow Medicine.....	36	33,866	2,210	12,705	34,105	.....	6,805
Totals.....	\$260,215	\$1,629,702	\$151,747	\$739,490	\$3,558,528	\$1,144,602	\$5,437,574

TABLE No. 2—Continued

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES		CLASS 3					
		32	33	34	35	36	37
		Pulpwood, Pulp and Paper	Lumber, Lath and Shingles	Logs, Poles, Posts and Railroad Ties	Brick, Cement, Lime, Cement Blocks and Quar- ried Stone in the hands of Dealers or Manufacturers	All Other Manu- facturers' Mate- rials and Manu- factured Articles not listed, in the hands of Manu- facturers	Goods and Mer- chandise of Whole- sale Merchants and Jobbers
		Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Wheat, Flour, Bar- ley, Malt, Flaxseed, Linsed Oil and all other Grain and Grain Products in hands of Manufact- urers		\$2,407	\$16,418	\$32,552	\$452	\$8,489	\$1,942
Albion			16,930	20	2,203	17,136	744
Anoka			115,266	110,487	4,063	4,474	6,746
Becker			174,775	339,870	124	3,534	20,889
Benton			17,678	247	996	716	1,195
Big Stone			23,216	63	148	1,485	2,731
Blue Earth			43,539	923	1,973	37,605	107,618
Brown			29,005	268	3,865	11,366	9,164
Carlton			881,312	789,943	1,694	21,373	27,296
Carver			26,726	186,151	1,861	2,560	9,933
Cass			74,238	175	3,519	78	1,071
Chippewa			32,288	1,905	775	2,943	5,169
Clay			31,919	1,720	753	4,442	10,284
Clearwater			8,168	1,776	2,570	4,162	21,158
Cook			8,163	21,271	364	1,161	300
Cottonwood			13,450	2,469	137	8,620	3,620
Crow Wing			35,032	2,576	1,003	8,498	3,211
Dakota			25,173	37,179	4,730	590,890	12,746
Dodge			14,888	155	4,730	1,332	1,218
Douglas			28,715	240	1,019	3,619	2,582
Farrell			52,215	380	8,340	2,904	2,943
Fillmore			36,754	568	1,438	6,160	2,467
Freshwater			9,883	2,818	1,029	35,141	82,430
Goodhue			49,982	3,292	4,138	101,057	32,027
Grant			20,754	71	212	15	1,891
Hennepin			625,494	601,879	47,287	1,045,948	4,372,848
Houston			12,274	341	249	3,753	643
Hubbard			95,704	165,520	500	301	301
Isanti			10,072	599	599	1,734	435
Isoles			52,223	1,300	1,300	41,994	3,867
Jackson			25,407	709	745	2,240	1,871
Kanabec			6,403	39	861	119	901
Kandiyohi			26,741	226	1,735	4,254	11,434

Kittson.....	719	47,640	16,288	276	601	825	2,236
Koochiching.....	15	30	142,840	172,686	411	3,396	7,603
Lac qui Parle.....	2,941	43,023	36,611	161	440	1,742	807
Lake.....	15,585	22	31,367	5,370	50	36	44,722
Le Sueur.....	3,580	200	17,755	140	2,088	14,059	2,654
Lincoln.....	19,621	34,873	19,621	833	1,327	66	10,374
Lyons.....	1,040	1,040	34,873	1,404	3,180	7,199	1,428
McLeod.....	2,680	44,250	44,250	400	216	7,115	5,407
Mahnomen.....	10	48	0,584	2,608	250	202	1,626
Marshall.....	1,683	92	23,530	1,729	1,729	425	6,896
Martin.....	257	400	38,625	583	1,329	21,093	5,283
Meeker.....	44	77	34,612	77	353	603	1,837
Mille Lacs.....	200	13,730	13,730	2,284	353	740	1,480
Morrison.....	2,352	16,310	255,919	80,346	1,006	2,155	1,253
Mower.....	1,271	3	31,717	453	1,051	10,285	50,808
Murray.....	133	23,383	23,383	174	460	338	2,087
Nicollet.....	12,120	15,943	15,943	360	1,133	7,969	13,514
Nobles.....		42,558	42,558	644	1,089	3,491	4,559
Norman.....	2,852	37	48,878	784	920	731	3,106
Olmsted.....	5,306	825	19,823	53	598	12,913	19,350
Otter Tail.....	8,258	30	28,404	2,822	2,142	17,658	26,065
Pennington.....	840	3	59,056	2,753	208	4,750	24,105
Pine.....	693	1,308	20,193	10,031	292	8,042	755
Pipestone.....	1,062	20,774	20,774	245	1,221	60	19,062
Polk.....	5,977	180	41,386	618	2,190	10,148	47,409
Pope.....	4,177	7	18,510	196	1,760	1,302	709
Ramsey.....	71,631	874	262,830	23,784	17,446	2,120,891	6,148,317
Red Lake.....	2,240	14	43,220	1,014	1,760	1,308	5,686
Renville.....	9,284		49,872	452	1,373	2,020	500
Rice.....	11,675	63	32,044	1,857	2,810	36,526	29,817
Rock.....			35,859	213	2,173	5,912	1,108
Roseau.....	585	45	10,453	10,099	648	1,311	3,646
St. Louis.....	15,633	28,369	1,174,448	428,083	3,729	303,883	2,389,756
Scott.....	4,754		13,522	53	725	7,314	3,511
Sherburne.....	100		13,574	583	394	182	
Sibley.....	2,268		28,627	516	733	3,216	4,031
Stearns.....	13,343	66	61,042	2,305	7,859	19,691	57,631
Steele.....	4,601	134	32,947	326	9,352	20,475	29,402
Stevens.....	737	133	18,603	4,391	886	460	483
Swift.....	9,823		22,007	2,767	215	1,392	3,865
Todd.....	2,850		23,412	625	1,035	3,585	5,846
Traverse.....	58		13,311	50	67	250	1,159
Wabasha.....	16,781	50	19,526	945	1,346	10,028	12,972
Wadena.....	524	98	17,307	730	656	1,849	1,351
Waseca.....	8,108		21,388	581	772	1,166	4,537
Washington.....	2,052	22	149,066	81,582	280	191,925	47,371
Watsonwan.....	5,512		28,317	520	1,240	3,466	3,466
Wilkin.....	40	3	21,434	618	539	306	4,933
Winona.....	41,363		35,606	170	998	322,863	118,184
Wright.....	2,046		39,263	208	541	3,204	2,756
Yellow Medicine.....	565	7	23,020	470	799	1,946	3,964
Totals.....	\$1,304,369	\$247,381	\$5,931,754	\$3,237,512	\$193,329	\$6,071,625	\$13,971,283

**TABLE No. 2—Continued**

# ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 3							
	38 Goods and Merchandise of Retail Merchants	39 Typewriters, Adding Machines, Cash Registers and Computing Scales	40 Safes	41 Store Furniture and Fixtures	42 Office Furniture, including Equipment and Libraries of Professional Men	43 Fire Arms of All Kinds	44 Presses, Typesetting Machines, Type Cases and Furniture, Equip- ments, Fixtures and Stock on hand of Newspaper and Printing Offices	45 Machinery, Furniture, Equipment and Stock of Creameries and Cheese Factories
	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars
Aitkin.....	\$73,871	\$1,259	\$1,166	\$2,540	\$1,659	\$1,858	\$1,744	\$818
Anoka.....	103,725	461	432	7,691	5,642	140	3,034	2,750
Becker.....	168,758	3,354	1,504	8,453	5,566	992	3,595	1,967
Beltrami.....	154,479	6,286	3,026	8,622	11,035	2,126	4,308	868
Benton.....	77,617	1,475	570	3,137	2,424	411	1,268	1,177
Big Stone.....	139,819	2,917	1,098	3,719	4,672	427	1,600	453
Blue Earth.....	409,719	8,090	3,140	23,257	24,463	870	19,595	9,099
Brown.....	214,760	2,461	1,345	5,846	9,134	1,135	3,603	3,603
Carlton.....	137,953	3,651	1,596	11,709	5,534	698	4,600	3,773
Carver.....	145,657	2,486	1,578	4,633	2,965	443	2,635	3,860
Cass.....	84,596	3,267	1,258	3,904	2,305	3,807	3,450	424
Chippewa.....	142,146	1,308	834	6,258	5,238	409	2,079	458
Chicago.....	104,480	2,055	881	6,211	2,911	126	1,787	5,333
Clay.....	180,030	3,559	2,377	9,828	6,928	675	3,401	2,400
Clearwater.....	38,390	553	223	2,265	682	749	458	1,703
Cook.....	5,819	579	116	314	340	603	407	1,409
Cottonwood.....	107,350	1,827	905	5,463	1,968	533	1,701	1,419
Crow Wing.....	194,894	6,988	2,531	17,494	11,776	2,568	4,930	609
Dakota.....	156,749	3,377	1,866	10,319	11,271	240	8,625	6,649
Dodge.....	113,793	621	604	3,875	3,480	173	2,450	3,001
Douglas.....	183,697	3,260	1,682	10,558	7,831	831	3,399	2,417
Faribault.....	238,232	2,411	1,815	11,368	7,205	1,008	6,087	4,034
Fillmore.....	274,491	4,051	2,882	9,069	5,632	340	3,261	6,636
Fillmore.....	256,670	4,558	2,882	25,446	18,721	465	12,617	8,737
Goodhue.....	333,169	6,707	4,796	19,412	17,608	786	8,558	3,364
Grant.....	1,415	1,415	5,857	5,857	1,932	5,857	3,089	12,181
Grant.....	105,522	84	30,137	449,632	556,920	5,857	322,658	2,588
Henepin.....	4,881,406	81,670	30,137	449,632	556,920	5,857	322,658	2,588
Houston.....	101,253	1,674	1,944	3,161	2,222	1,222	1,360	1,133
Hubbard.....	97,735	1,480	794	3,596	2,027	1,222	1,782	2,262
Isanti.....	125,997	1,750	4,928	7,236	2,423	84	2,793	106
Jackson.....	125,280	4,074	4,928	7,236	2,423	84	2,793	106
Jackson.....	124,035	1,806	967	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262
Kandake.....	53,667	1,454	1,493	3,596	2,027	1,222	1,782	2,262

Kisson.....	80,630	1,352	842	3,417	1,745	407	1,677	2,387
Koochiebung.....	124,669	4,569	1,867	7,413	3,846	1,259	3,007	2,387
Lac qui Parle.....	174,691	1,968	867	3,232	2,552	1,259	3,007	153
Lake.....	51,005	1,362	1,066	2,404	2,382	768	3,007	1,951
La Sueur.....	171,953	2,973	1,361	2,446	2,584	277	2,037	2,708
Lacoun.....	202,060	2,235	2,073	1,668	1,629	372	4,423	7,748
Lyon.....	212,306	2,965	1,608	1,271	3,782	1,036	3,857	7,748
McLeod.....	231,444	2,951	1,616	1,247	3,782	1,036	3,857	7,748
Manitou.....	225,408	3,075	1,762	1,267	3,782	1,036	3,857	7,748
Marshall.....	175,081	3,084	2,152	1,941	3,782	1,036	3,857	7,748
Martin.....	161,066	1,463	1,033	6,213	3,883	1,044	2,641	2,007
Meeker.....	167,034	1,966	1,433	7,363	3,883	701	3,232	3,607
Mill Lake.....	84,428	2,387	1,489	3,543	3,543	301	3,232	1,432
Morrison.....	263,539	2,897	1,751	1,928	1,751	1,928	3,232	8,832
Mower.....	285,563	1,424	1,305	8,760	4,369	842	3,712	9,041
Murray.....	175,412	1,427	1,305	8,760	4,369	842	3,712	9,041
Nicollet.....	175,412	1,427	1,305	8,760	4,369	842	3,712	9,041
Nobles.....	175,412	1,427	1,305	8,760	4,369	842	3,712	9,041
Norman.....	175,412	1,427	1,305	8,760	4,369	842	3,712	9,041
Onsted.....	235,659	2,248	1,355	6,090	3,985	827	3,170	3,106
Otter Tail.....	360,787	7,089	1,760	8,247	3,985	827	3,170	3,106
Panmington.....	103,607	988	739	2,946	2,946	293	1,617	1,567
Pine.....	103,607	2,150	1,345	13,199	13,199	35	5,570	4,873
Pipestone.....	130,048	1,900	1,145	13,199	13,199	35	5,570	4,873
Polk.....	303,027	6,176	1,318	3,714	3,714	1,551	8,532	4,775
Pope.....	118,720	2,116	1,172	2,246	2,246	1,339	3,087	1,669
Ramsey.....	240,059	92,477	5,132	13,445	13,445	1,008	7,916	4,402
Red Lake.....	210,432	3,204	38,624	233,100	233,100	2,205	250,901	25,768
Redwood.....	260,936	3,768	1,523	1,573	1,176	411	1,000	1,663
Renville.....	263,998	5,203	1,593	6,806	6,764	813	5,535	2,883
Rice.....	190,631	2,081	2,415	10,554	6,900	1,134	8,273	2,118
Rock.....	64,712	2,798	722	12,509	14,849	503	10,932	8,542
St. Louis.....	1,795,182	74,052	1,917	3,612	3,691	1,135	2,221	562
St. Louis.....	1,795,182	74,052	1,917	3,612	3,691	1,135	2,221	562
Scott.....	51,238	1,369	25,839	146,552	200,639	8,530	47,853	6,906
Shelburne.....	137,255	1,514	1,477	3,482	4,578	94	1,830	1,863
Sherman.....	100,836	7,937	189	1,109	3,600	181	1,975	1,069
Shetek.....	123,461	2,132	4,696	4,233	3,600	651	2,900	5,959
Swiftans.....	138,833	3,285	1,120	23,977	12,656	917	14,872	8,627
Todd.....	167,691	2,733	1,142	11,048	8,471	408	8,083	5,334
Todd.....	167,691	2,733	1,142	11,048	8,471	408	8,083	5,334
Townsend.....	182,351	2,420	1,833	2,944	2,944	868	1,612	1,285
Wabasha.....	182,351	2,420	1,833	2,944	2,944	868	1,612	1,285
Wadena.....	197,079	2,613	1,805	3,511	3,511	785	5,661	553
Washington.....	121,011	1,959	1,790	3,245	3,245	269	5,049	2,916
Washington.....	121,011	1,959	1,790	3,245	3,245	269	5,049	2,916
Watson.....	124,357	3,883	1,508	5,425	2,932	411	5,031	1,363
Wilkins.....	99,420	2,217	2,537	8,574	2,932	709	3,867	2,491
Winona.....	332,148	2,217	974	10,332	6,185	395	1,433	6,686
Wright.....	222,265	1,117	1,230	3,410	3,410	615	2,357	2,056
Yellow Medicine.....	151,822	2,179	2,030	3,869	3,869	572	1,603	1,605
Totals.....	\$22,066,688	\$485,285	\$222,496	\$1,550,792	\$1,430,335	\$30,955	\$969,709	\$397,121





50	630	2,310	718	248	5,585	730,947	2,492,841
1,534	28,384	7,559	3,524	1,178	5,871	700,407	2,101,292
	6,204	4,368	3,990	865	2,996	1,519,324	4,557,972
133	6,236	1,345	6,008	469	4,259	2,527,015	7,564,045
130	13,111	2,110	1,570	1,015	4,228	1,150,038	3,450,114
	1,778	1,444	1,684	421	4,017	941,188	2,823,564
692	5,227	5,405	2,572	1,263	13,540	1,470,843	4,439,529
487	5,227	4,298	1,206	932	5,821	1,515,346	4,548,038
2	.....	1,071	1,533	105	2,530	209,797	629,391
	3,620	2,840	1,743	453	25,918	1,331,403	3,994,200
217	10,243	3,955	1,134	1,596	8,076	1,848,621	5,545,863
400	2,621	1,862	981	790	5,232	1,445,515	4,336,545
320	3,374	1,537	1,300	361	2,597	582,232	1,746,696
310	10,817	2,396	1,759	1,049	12,340	1,647,545	4,942,635
400	10,817	5,081	1,882	1,178	6,897	1,948,434	5,845,302
770	10,260	1,967	1,374	466	5,063	1,397,819	4,183,457
100	2,578	1,967	1,374	800	10,198	1,155,405	3,468,215
667	3,465	4,052	1,117	800	10,198	1,155,405	3,468,215
186	6,203	4,129	3,132	1,284	6,548	1,672,108	5,016,324
225	.....	4,722	715	455	3,936	1,044,456	3,133,368
3,133	6,896	14,303	1,921	1,210	15,947	1,765,758	5,297,274
4,442	6,164	10,910	2,252	1,669	17,865	2,970,337	8,911,011
1,069	5,156	3,905	2,521	684	4,738	624,555	1,873,865
405	4,861	2,091	1,817	297	804,091	2,412,273	2,992,143
1,300	2,368	4,476	2,596	992	5,300	7,106,640	20,991,498
2,533	27,600	13,594	3,047	3,357	23,267	2,368,880	7,106,640
2,330	3,528	1,290	3,357	317	5,313	1,007,155	3,021,465
45,080	199,757	17,892	29,357	17,892	102,978	10,992,174	30,976,522
	133,625	16,413	10,846	10,846	730,549	11,058,265	33,174,795
	1,922	755	809	809	4,175	2,590,632	7,564,045
	308	763	358	358	547,712	1,643,136	4,557,972
	11,357	2,658	5,574	614	1,318,652	3,955,956	9,739,950
4,591	33,074	11,365	5,574	1,833	12,429	3,246,053	9,739,950
1,020	933	2,765	2,542	1,215	9,477	1,422,311	4,266,933
	9,319	2,765	792	816	7,558	940,213	2,820,639
468	1,720	6,032	1,324	780	8,254	1,197,025	3,591,075
595	9,186	1,096	955	977	4,538	1,481,374	4,444,122
595	3,307	1,896	653	404	1,706	695,183	2,085,549
180	11,647	4,721	1,579	1,026	3,807	1,246,549	3,739,647
267	7,484	2,726	264	375	5,890	607,025	1,823,775
400	3,561	2,517	1,444	609	6,060	1,069,036	3,207,108
350	3,702	2,517	1,444	609	6,060	1,069,036	3,207,108
1,087	9,976	6,563	1,680	1,276	46,168	1,666,538	4,996,764
1,33	3,149	4,469	1,630	510	4,904	1,098,428	3,295,284
17	17,300	3,083	1,900	331	2,482	835,425	2,506,275
3,586	14,197		1,212	1,212	14,623	2,285,830	6,857,490
5	9,908	5,889	1,544	1,544	16,292	1,894,384	5,683,182
100	2,214	5,889	2,828	1,785	1,976	1,381,428	4,144,284
Totals.....	\$186,960	\$1,155,429	\$244,238	\$127,086	\$3,473,033	\$157,793,502	\$473,380,505

TABLE No. 2—Continued  
 ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	CLASS 4						
	52	53	54	55	56	57	Total True and Full Value Class 4
	Elevators, Warehouses and Other Improvements on Railway Lands	Structures on Lands entered under the United States Land Laws and on Lands leased from the State	Shares of Bank Stock	Shares in all Corporations whose Property is not assessed or taxed in this State	Bonds and Stocks under Sec. 2015, G. S. 1913, and Franchisees	All other Personal Property not included in the foregoing items required by law to be listed	
	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Value in Dollars	Dollars
Aitkin.....	\$4,056	\$5,420	\$37,081	\$2,617	.....	\$1,647	\$127,052
Anoka.....	8,000	240	40,008	.....	.....	5,820	135,170
Becker.....	15,598	2,708	93,543	17,960	\$4,050	1,047	54,068
Beltrami.....	8,197	23,264	66,804	1,940	.....	19,517	134,906
Benton.....	6,567	.....	42,006	.....	3,463	4,757	123,185
Big Stone.....	50,810	382	108,912	.....	542	4,757	134,680
Blue Earth.....	29,502	180	255,993	2,580	933	2,534	408,927
Brown.....	30,720	.....	184,391	.....	5,812	49,827	343,894
Carlton.....	10,356	2,115	85,547	.....	.....	410	859,735
Carver.....	17,360	.....	87,361	.....	7,500	2,329	269,617
Cass.....	3,930	13,993	31,779	.....	.....	5,013	107,847
Chippewa.....	33,272	400	98,283	22,820	11,419	4,238	109,734
Chicago.....	21,985	.....	83,822	1,306	.....	14,099	65,359
Clay.....	112,842	.....	193,242	130	212	6,651	168,874
Clearwater.....	4,569	1,736	22,364	.....	2,480	19,648	284,940
Cook.....	456	3,572	1,902	.....	3,310	76	820,855
Cottonwood.....	29,136	90	155,985	4,600	1,700	1,616	90,137
Crow Wing.....	10,845	1,948	93,970	1,620	.....	7,546	18,965
Dakota.....	19,019	.....	202,042	.....	2,950	193,471	483,677
Dodge.....	16,803	200	83,373	140	.....	18,431	127,500
Douglas.....	38,923	.....	158,378	480	.....	47,724	318,750
Faribault.....	25,760	.....	195,770	180	.....	271,735	679,337
Fillmore.....	26,640	.....	200,817	2,048	.....	1,485	101,801
Freeborn.....	22,917	.....	190,862	190	2,880	1,482	254,502
Goodhue.....	34,668	450	394,669	100	.....	1,418	196,263
Grant.....	38,488	.....	101,471	9,760	360	2,170	224,996
Hennepin.....	202,439	8,720	6,739,901	449,818	12,000	44,516	562,490
Houston.....	8,994	.....	105,952	.....	.....	100,287	586,367
Hubbard.....	2,904	947	33,213	80	.....	542,174	698,512
Isanti.....	17,981	350	62,452	940	100	1,755	1,355,435
Itasca.....	11,036	9,019	75,065	560	.....	151,834	379,585
Jackson.....	33,558	.....	88,813	160	4,934,937	15,850,074	38,376,185
Kanabec.....	8,796	140	4,058	.....	.....	1,228	293,616
Kandiyohi.....	35,290	1,040	174,566	7,000	.....	3,417	101,652
Kittson.....	50,172	562	71,910	.....	44	206	103,873
					15,902	41	269,682
					186	782	416,476
					480	872	84,306
							547,035
							306,906

Koechiebing.....	4,077	10,519	20,390	.....	18	8,321	43,315	108,287
Lee qui Pare.....	52,404	140	106,740	.....	3,842	631	163,757	409,395
Lak.....	2,323	694	14,127	14,408	128	4,087	35,787	89,418
La Sleur.....	40,087	.....	108,883	.....	.....	9,209	158,619	396,548
Lacota.....	38,009	.....	77,684	100	.....	140	115,933	289,833
Leed.....	83,009	.....	195,790	260	104	682	279,870	699,675
McLeod.....	4,928	.....	188,837	3,040	.....	7,569	241,245	603,118
Malmonas.....	4,928	1,236	13,439	400	.....	1,270	21,273	53,182
Marshall.....	54,987	9,580	125,579	329	.....	6,540	197,015	492,537
Martin.....	37,416	10	106,512	40	.....	600	144,578	361,445
Meeker.....	35,977	.....	109,750	200	.....	504	140,431	366,077
Mille Lac.....	9,180	320	88,893	7,325	2,571	1,319	79,608	199,028
Morrison.....	9,798	538	111,720	.....	3,992	34,094	160,142	400,355
Murray.....	32,720	.....	244,735	8	2,000	17,853	297,316	743,298
Muskrat.....	34,585	320	97,130	.....	.....	1,165	133,200	333,008
Niccollet.....	16,042	.....	131,498	20	1,540	7,542	156,642	391,605
Nobles.....	61,218	.....	205,499	320	5,433	3,527	276,097	690,242
Norman.....	50,834	163	102,461	200	497	1,973	156,126	390,228
Olmed.....	29,628	800	209,852	405	7,436	23,737	271,858	679,645
Otter Tail.....	53,366	40	234,900	48	6,416	5,366	300,134	760,335
Pennington.....	16,968	8,057	36,802	16	.....	208	62,051	155,127
Pine.....	9,956	1,546	62,190	560	1,800	17,145	93,197	232,992
Pipestone.....	45,976	.....	104,598	2,160	3,800	752	157,286	393,215
Polk.....	91,291	1,506	194,321	14,846	25,535	104,833	432,332	1,080,830
Pope.....	21,054	520	77,246	664	5,917	1,060	106,461	266,152
Ramsey.....	48,292	.....	166,628	820	2,920,714	3,417,324	11,570,242	28,925,605
Red Lake.....	14,920	796	4,836,645	297,595	2,060	3,690	53,172	132,930
Redwood.....	70,963	.....	204,626	1,410	1,040	4,074	282,133	705,332
Renville.....	112,466	20	159,209	80	.....	2,560	274,315	685,787
Rice.....	47,908	.....	225,775	3,932	312	11,776	279,456	681,140
Roseau.....	12,775	12,837	79,339	820	10,344	2,842	228,534	571,335
St. Louis.....	365,295	17,800	2,338,678	558,050	869,556	1,003,277	5,153,556	12,883,890
Scott.....	9,180	.....	101,304	.....	200	1,134	111,818	279,545
Sherburne.....	7,600	.....	33,881	.....	.....	2,278	43,759	109,397
Sibley.....	25,675	.....	76,841	1,380	.....	255	104,151	280,377
Stearna.....	58,324	534	408,427	.....	560	54,471	522,316	1,205,799
Steele.....	22,812	300	85,977	.....	.....	18,244	127,333	318,332
Stevens.....	38,146	.....	75,313	180	1,400	390	115,419	288,547
Swift.....	47,840	.....	129,364	.....	.....	2,778	179,982	449,955
Todd.....	15,522	1,120	131,424	100	817	4,660	143,643	359,107
Traverse.....	23,260	1,040	204,179	31,360	.....	1,844	82,693	204,732
Wabasha.....	10,465	120	62,195	1,040	8,328	5,123	252,167	630,417
Wadena.....	11,556	260	95,788	.....	.....	1,840	85,078	212,695
Waseca.....	21,353	.....	369,505	12,950	3,080	630	118,031	295,077
Washington.....	19,718	.....	369,505	.....	.....	102,296	507,549	1,268,872
Watsonwan.....	23,752	.....	142,568	128	2,000	1,480	169,908	424,776
Wilkin.....	44,230	.....	76,919	.....	2,600	1,598	125,347	313,367
Winona.....	36,852	.....	580,281	2,720	.....	99,550	725,403	1,813,507
Wright.....	23,716	333	172,588	2,544	.....	2,433	201,634	504,085
Yellow Medicine.....	50,551	.....	164,895	28,186	.....	1,048	244,680	611,700
Totals.....	\$3,064,069	\$198,840	\$24,536,012	\$1,518,893	\$8,954,224	\$8,399,374	\$46,671,412	\$116,678,513

TABLE No. 3

## ABSTRACT OF ASSESSMENT OF REAL ESTATE AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	Number of Acres of Land	Class 1—Unmined Iron Ore Assessed at 50 per cent of true and full value		Class 3—Unplatted Real Estate—Assessed at 33 1/3 per cent of true and full value					
		True and Full Value	Assessed Value	True and Full Value of Lands Exclusive of Structures and Improvements	Average True and Full Value per Acre Exclusive of Structures and Improvements	True and Full Value of Structures and Improvements	Total True and Full Value	Total Assessed Value, including Structures and Improvements	Average per Acre
Aitkin.....	1,080,849.23	\$515,892	\$257,046	\$13,409,443	\$12.41	\$582,383	\$13,991,826	\$4,963,351	\$4.31
Anoka.....	265,640.00			8,554,889	32.20	2,027,198	10,532,087	3,527,736	13.28
B Becker.....	793,929.69			15,680,402	20.53	1,964,804	17,645,206	5,800,341	7.59
Beltrami.....	940,250.35			13,521,100	14.38	1,045,443	14,566,543	4,873,716	5.18
Benton.....	254,920.71			8,035,383	31.52	1,695,203	9,730,586	3,243,471	12.79
Big Stone.....	323,516.95			13,046,191	44.09	1,220,568	14,266,759	4,754,725	14.69
Blue Earth.....	470,557.66			32,469,929	69.00	4,143,162	36,613,091	12,177,272	25.88
Brown.....	380,133.37			22,590,068	59.43	2,461,846	25,051,914	8,688,944	22.86
Carlton.....	507,916.49			6,656,713	13.10	2,603,886	9,260,599	3,082,451	6.07
Carver.....	221,806.18			17,884,232	80.70	3,846,203	21,730,435	7,240,437	32.67
Cass.....	966,973.07			12,389,485	12.81	537,811	12,927,296	4,309,099	4.46
Chippewa.....	364,021.30			17,864,263	49.07	1,925,342	19,789,605	6,596,404	18.13
Chisago.....	204,457.82			8,275,045	31.29	3,619,628	11,894,673	3,964,891	14.99
Clay.....	660,484.91			24,195,051	36.63	2,433,682	26,628,733	8,876,287	13.44
Clearwater.....	453,238.56			6,967,294	14.71	432,739	7,400,033	2,366,782	5.22
Cook.....	485,576.05			5,909,278	12.17	46,227	5,955,505	1,937,907	4.09
Cottonwood.....	405,321.28			25,826,681	63.72	2,299,700	28,126,381	9,375,459	23.13
Crow Wing.....	621,214.83	12,009,022	6,004,511	10,096,667	16.25	1,275,544	11,372,211	3,790,737	6.10
Dakota.....	354,392.00			21,001,031	59.26	2,827,557	23,828,588	7,945,905	22.45
Dodge.....	277,116.83			17,005,014	61.36	2,380,861	19,385,875	6,461,930	23.32
Douglas.....	396,374.79			14,303,818	36.08	2,672,635	16,976,453	5,658,761	14.28
Faribault.....	445,855.10			31,834,194	71.43	3,038,933	34,873,127	11,628,372	29.08
Fillmore.....	545,382.00			31,634,711	58.00	4,988,876	36,623,587	12,027,863	22.38
Freeborn.....	441,767.89			27,440,705	62.12	3,769,366	31,210,071	10,404,112	22.55
Goodhue.....	484,280.00			26,203,644	54.11	5,860,541	32,064,185	10,688,622	22.07
Grant.....	345,916.25			12,383,404	35.80	1,675,736	14,059,140	5,097,316	14.73
Hennepin.....	294,176.02			37,273,688	103.79	9,884,380	47,158,068	15,719,174	41.13
Houston.....	360,651.57			13,120,254	36.38	2,838,054	15,958,308	5,322,425	14.76
Hubbard.....	563,120.90			7,229,123	12.84	447,607	7,676,730	2,530,481	4.58
Isanti.....	280,294.29			6,712,437	23.95	2,170,812	8,889,249	2,963,083	10.46
Itasca.....	1,248,375.69	38,903,550	19,451,775	12,620,203	10.10	907,840	13,528,043	4,507,087	3.61
Jackson.....	443,759.24			30,434,001	68.58	2,968,210	33,402,211	11,134,758	25.00
Kanabec.....	335,780.12			6,396,424	19.05	1,080,432	7,476,856	2,492,569	7.42
Kandiyohi.....	485,600.42			20,613,952	42.46	3,288,833	23,902,785	7,967,595	16.41
Kittson.....	627,371.92			14,592,655	23.26	1,327,626	15,920,281	5,307,100	8.43
Koöchiching.....	743,572.92			10,534,560	14.17	3,777,788	14,312,348	4,642,159	6.24
Lac qui Parle.....	492,157.18			25,468,861	51.75	3,033,274	28,502,135	9,108,447	19.30

Lake.....	810,087.26	133,196	66,598	8,218,122	10,09	158,666	8,376,688	2,792,263	3.43
Le Sueur.....	279,320.00			20,311,332	72.72	1,978,453	22,289,785	7,430,291	26.60
Lincoln.....	334,856.33			15,839,045	47.30	1,730,530	17,569,575	5,866,642	17.49
Lyon.....	446,925.54			26,950,861	60.38	2,848,667	29,799,528	9,933,176	22.28
McLeod.....	307,345.81			20,496,038	66.68	3,545,435	24,041,473	8,015,127	26.07
Mahnomen.....	258,532.64			4,925,921	19.05	182,000	5,108,521	1,702,839	6.58
Mahon.....	1,030,879.74			21,804,636	21.15	1,783,662	23,588,298	7,866,419	7.66
Martin.....	448,059.21			29,904,781	66.74	3,132,640	33,037,321	11,012,439	24.58
Meeker.....	378,675.34			21,164,694	56.89	3,382,281	24,546,975	8,152,198	21.61
Mille Lacs.....	361,889.80			8,168,131	22.56	813,934	8,982,085	6,162,821	8.28
Morrison.....	708,997.30			16,257,253	22.94	2,227,207	18,484,460	2,997,872	8.69
Mower.....	445,788.92			29,539,413	66.25	4,555,105	34,094,518	11,372,697	26.51
Murray.....	441,533.05			26,775,704	60.60	2,346,741	29,122,445	9,707,482	21.97
Nicollet.....	276,700.97			16,378,860	53.26	2,067,842	18,986,702	6,329,035	22.37
Nobles.....	451,283.11			33,059,450	79.19	2,067,878	35,727,458	11,908,048	26.39
Norman.....	554,651.71			17,374,580	31.33	1,891,287	19,265,867	6,421,649	11.58
Olmsted.....	1,115,114.49			23,492,617	56.59	4,224,233	27,716,850	9,207,803	22.18
Otter Tail.....	1,248,400.66			30,989,951	29.57	6,044,579	37,634,530	12,544,814	10.05
Pennington.....	352,048.78			6,889,842	19.57	590,683	7,480,525	2,483,130	7.08
Pine.....	894,228.04			13,821,142	15.45	1,689,350	15,510,492	5,145,626	5.75
Pipestone.....	293,206.83			17,992,878	61.36	1,454,260	19,447,138	6,452,378	22.11
Polk.....	1,251,713.96			38,156,787	30.48	3,572,810	42,029,607	14,009,587	11.19
Pope.....	420,609.15			14,291,008	33.98	2,223,882	16,514,888	5,554,007	13.20
Ramsey.....	64,486.31			9,093,306	141.01	3,214,481	12,307,787	4,102,596	63.62
Red Lake.....	270,380.43			7,022,989	25.97	428,417	7,431,406	2,483,892	9.19
Redwood.....	553,173.77			33,099,228	59.83	2,848,368	35,947,596	11,982,445	21.66
Renville.....	620,955.00			33,251,237	53.54	3,716,605	36,967,842	12,322,457	19.84
Rice.....	312,848.86			20,554,530	65.70	4,068,531	24,623,061	8,215,848	26.26
Rock.....	304,390.74			24,831,467	81.58	2,213,787	27,045,254	9,016,399	29.62
Roseau.....	774,677.53		244,305,645	10,642,267	13.74	635,100	11,277,367	3,760,803	4.85
St. Louis.....	3,129,932.98	488,611,290		46,785,684	14.95	4,302,833	51,088,517	17,029,482	5.44
Scott.....	221,031.73			15,251,951	68.72	1,987,447	17,239,398	7,772,710	26.01
Sherburne.....	271,622.00			7,877,816	28.00	1,234,446	9,112,262	3,037,261	11.18
Sibley.....	371,221.09			21,971,713	59.19	3,749,051	25,720,764	8,573,586	23.10
Stearns.....	850,069.59			31,811,447	37.42	5,627,608	37,339,055	12,470,586	14.67
Steele.....	270,627.99			17,078,207	63.11	3,575,098	20,653,395	6,884,465	25.43
Stevens.....	354,471.69			15,107,132	42.62	1,697,986	16,805,118	5,601,508	15.80
Swift.....	472,307.04			19,586,320	40.17	2,104,821	21,751,141	7,250,390	15.35
Todd.....	592,529.66			17,861,015	31.44	2,127,747	19,988,762	6,662,914	11.24
Traverse.....	362,438.33			14,915,766	48.19	1,109,354	16,025,110	5,341,645	14.74
Wabasha.....	338,438.98			16,309,342	41.15	3,084,158	19,393,500	6,476,082	19.13
Wadena.....	333,868.94			5,646,498	16.91	877,107	6,523,598	2,174,532	6.51
Waseca.....	265,474.05			16,841,276	63.44	2,242,098	19,083,976	6,360,962	23.96
Washington.....	242,363.22			11,289,331	46.58	3,672,719	14,962,050	4,935,915	20.37
Watsonwan.....	274,485.82			15,551,886	56.68	1,837,925	17,389,810	6,484,341	23.62
Wilkin.....	374,112.76			16,134,870	34.08	1,428,528	17,563,398	5,853,886	12.37
Winona.....	396,597.13			19,205,538	48.43	3,882,822	23,088,160	7,708,686	19.44
Wright.....	409,826.38			23,697,781	57.82	4,794,062	28,491,843	9,496,860	23.17
Yellow Medicine.....	477,444.80			24,002,188	50.27	3,005,384	27,007,572	9,002,437	18.85
Total.....	44,023,928.77	\$540,172,950	\$270,086,475	\$1,588,100,734	\$36.07	\$218,986,036	\$1,807,086,770	\$803,718,885	\$13.71

TABLE No. 3—Continued  
ABSTRACT OF ASSESSMENT OF REAL ESTATE AS EQUALIZED BY THE MINNESOTA TAX COMMISSION FOR THE YEAR 1914

COUNTIES	Class 4—Platted Real Estate— Assessed at 40 per cent of true and full value				Total Assessed Value of Real Estate as Equalized by the Tax Commission	Total Assessed Value of Real Estate as Equalized by the County Board	Total Assessed Value of Real Estate as Returned by the Assessors	Total True and Full Value of All Real Estate
	True and Full Value of Lands exclusive of Structures and Improvements	True and Full Value of Structures and Improvements	Total True and Full Value	Total Assessed Value including Structures and Improvements				
Aitkin.....	\$505,541	\$794,156	\$1,299,697	\$517,268	\$5,438,585	\$5,438,585	\$5,065,332	\$15,807,415
Anoka.....	1,572,474	1,953,698	3,526,172	1,410,171	4,937,907	4,774,230	4,502,672	14,108,259
Becker.....	1,578,864	1,970,256	3,549,120	1,378,214	7,178,555	6,450,890	6,238,768	21,194,326
Beltrami.....	1,897,877	1,732,350	3,630,227	1,452,021	6,325,737	6,480,982	5,127,663	18,196,777
Benton.....	512,323	1,146,426	1,658,749	663,488	3,906,959	3,659,912	3,268,515	11,389,335
Big Stone.....	806,729	1,256,009	2,062,738	797,165	5,551,890	5,551,890	5,196,713	16,329,497
Blue Earth.....	3,881,992	6,719,710	10,601,702	4,240,939	16,059,070	16,059,070	16,059,452	47,214,793
Brown.....	2,592,302	7,173,709	9,766,011	2,804,558	11,553,502	11,553,502	11,266,982	32,225,623
Carlton.....	727,851	1,888,438	2,616,289	1,044,868	4,127,339	3,807,826	3,761,468	11,876,898
Carver.....	878,478	2,053,860	2,932,338	1,171,280	8,411,717	8,323,751	7,865,482	24,662,773
Cass.....	473,749	596,731	1,070,480	428,191	4,737,290	4,704,042	4,071,928	13,997,776
Chippewa.....	1,360,988	2,008,766	3,369,754	1,347,894	7,948,492	7,948,492	7,636,999	23,159,359
Chicago.....	606,945	1,266,805	1,873,750	749,462	4,714,353	4,266,224	4,032,899	13,768,423
Clay.....	1,797,291	2,915,523	4,712,814	1,884,889	10,761,176	10,761,176	10,232,770	31,341,547
Clearwater.....	135,472	249,991	385,463	154,903	2,521,685	2,521,685	2,064,979	7,485,496
Cook.....	113,895	72,690	186,575	74,629	2,062,536	2,062,536	1,558,645	6,142,080
Cottonwood.....	599,834	1,431,919	2,031,753	812,701	10,188,160	10,150,427	9,925,331	30,158,134
Crow Wing.....	3,492,510	5,737,168	9,229,678	2,810,453	12,605,731	12,128,209	18,327,398	30,410,911
Dakota.....	3,542,858	5,760,367	9,303,225	3,715,139	11,671,044	10,700,284	10,501,557	33,131,813
Dodge.....	465,944	1,403,657	1,869,601	747,839	7,209,769	6,906,435	6,659,923	21,255,276
Douglas.....	1,005,690	1,752,013	2,757,703	1,102,992	6,761,753	6,761,753	6,815,384	19,734,166
Faribault.....	1,351,106	3,326,231	4,677,337	1,868,913	13,497,285	14,775,509	14,108,799	39,562,464
Fillmore.....	1,233,448	3,457,852	4,691,298	1,876,514	14,084,377	14,121,021	13,868,068	41,314,885
Freeborn.....	3,368,324	4,206,695	7,575,019	2,540,046	12,944,158	12,944,158	12,992,245	38,785,090
Goodhue.....	2,913,539	7,272,934	9,986,473	3,981,885	14,670,507	14,670,507	13,740,710	42,050,680
Grant.....	343,648	848,486	1,192,132	436,939	5,534,255	4,862,436	4,687,663	15,251,372
Hennepin.....	203,827,770	195,120,684	398,948,454	159,564,352	175,283,526	166,274,566	166,274,566	4,461,106,522
Houston.....	599,760	1,060,537	1,660,297	624,948	5,947,373	5,947,373	5,085,981	17,578,605
Hubbard.....	282,843	754,980	1,037,823	361,372	2,941,853	2,504,921	2,443,414	8,714,553
Isanti.....	172,461	482,861	655,322	262,130	3,225,213	2,960,978	2,854,373	9,544,571
Itasca.....	976,133	1,775,706	2,751,839	1,100,668	25,059,520	25,042,309	22,239,816	56,183,432
Jackson.....	317,566	1,159,705	1,977,271	731,668	11,866,426	13,080,781	12,880,914	36,379,482
Kanabec.....	153,569	369,297	522,866	209,201	2,701,770	2,701,770	2,680,181	7,999,712
Kandiyohi.....	1,721,205	2,491,330	4,212,535	1,685,014	9,652,609	9,652,609	8,830,895	28,115,320
Kittson.....	290,445	653,499	943,944	377,458	5,094,568	4,719,601	4,740,314	16,964,225
Koochiching.....	2,657,293	4,845,546	7,502,839	3,141,839	5,761,434	5,761,434	5,332,824	17,454,187
Lac qui Parle.....	707,005	1,851,479	2,018,544	1,047,392	10,545,839	11,594,937	10,773,833	31,120,679

La. Lake.....	575,783	1,026,519	1,602,302	639,451	3,498,312	3,470,575	3,524,653	10,112,186
Le Sueur.....	1,214,801	2,491,966	3,706,757	1,483,798	8,914,089	8,049,461	8,069,988	25,996,542
Lincoln.....	368,677	917,568	1,286,245	513,677	6,370,319	6,370,319	6,323,121	18,856,826
Lyon.....	1,802,209	2,681,288	3,983,497	1,593,398	11,526,574	11,526,574	11,442,080	33,783,020
McLeod.....	1,066,099	2,453,706	3,519,798	1,407,760	9,422,877	9,422,877	8,691,203	27,661,271
Mahomen.....	122,176	280,660	352,736	153,149	1,865,988	1,865,988	1,580,533	5,491,257
Marshall.....	660,298	1,290,247	1,960,545	766,308	8,662,727	7,941,859	7,763,287	25,838,843
Marion.....	1,201,349	2,246,696	3,448,045	1,431,934	12,444,373	13,630,731	13,162,878	36,485,366
Meeker.....	778,658	1,720,965	2,499,623	1,003,035	9,185,253	9,010,762	8,442,857	27,046,598
Miller.....	303,081	1,023,179	1,553,260	620,664	3,618,566	3,589,927	3,586,644	10,535,325
Morrison.....	1,028,942	2,013,432	3,042,374	1,207,396	7,773,076	7,370,217	7,309,161	21,526,854
Mower.....	2,948,969	3,909,605	6,857,704	2,743,076	14,115,773	13,774,451	13,709,161	40,952,222
Murray.....	368,660	1,040,252	1,398,912	559,565	7,287,047	10,267,047	10,097,838	30,521,357
Nicoll.....	866,749	1,881,607	2,748,356	1,099,335	7,428,370	7,535,064	6,907,788	21,735,068
Nobles.....	1,119,601	2,088,858	3,208,459	1,282,697	13,281,745	14,454,656	14,263,139	38,636,917
Norman.....	331,461	900,859	1,232,320	492,927	6,914,576	6,309,831	6,203,432	20,498,187
Onsted.....	2,800,767	3,875,582	5,676,349	3,518,068	12,725,861	11,905,064	11,737,866	36,393,199
Otter Tail.....	2,137,068	3,487,902	5,624,970	2,249,986	14,794,800	14,794,800	14,351,804	43,239,600
Pennington.....	1,082,117	1,804,710	2,386,827	950,412	3,443,542	3,443,542	3,398,298	9,867,352
Pine.....	484,995	1,909,432	2,364,427	572,002	7,571,528	5,401,000	4,855,548	16,904,919
Pipestone.....	764,367	1,451,862	2,216,229	890,962	7,373,340	9,068,557	8,354,844	21,663,367
Polk.....	2,377,924	4,623,535	7,001,459	2,795,034	16,804,621	16,788,156	15,188,665	49,031,066
Pope.....	97,870,685	112,192,083	210,063,378	84,025,351	6,211,262	88,127,947	87,993,504	222,371,165
Ramsey.....	257,967	517,402	775,369	310,143	2,794,040	3,065,866	2,714,877	8,226,775
Red Lake.....	781,130	2,285,737	3,066,867	1,226,664	13,209,109	12,269,261	12,269,261	39,014,463
Redwood.....	1,129,867	2,990,126	4,119,993	1,645,735	13,971,192	14,963,351	14,963,351	41,087,885
Renville.....	2,846,236	5,593,877	8,440,113	3,376,764	11,592,612	11,098,046	10,702,910	33,063,174
Rice.....	765,531	1,789,558	2,555,089	1,021,808	10,038,207	10,459,458	10,394,228	29,600,343
Rock.....	424,976	1,555,781	980,757	415,112	3,813,536	3,813,536	3,579,428	12,268,134
Roseau.....	63,802,492	44,344,963	108,147,455	43,258,975	304,584,102	302,697,860	287,081,360	647,847,252
St. Louis.....	792,186	1,668,294	2,460,480	932,284	6,704,994	6,126,693	4,852,196	19,699,878
Scott.....	231,263	539,774	771,037	308,334	3,345,585	3,021,084	2,811,152	8,583,289
Sherburne.....	717,287	1,918,732	2,636,019	1,054,406	9,627,982	9,751,291	9,118,612	28,396,783
Stearns.....	4,004,490	7,020,139	11,124,629	4,491,610	16,962,296	16,392,793	15,556,971	48,463,684
Steele.....	1,966,019	2,849,462	4,815,481	1,926,192	8,810,657	8,810,657	8,554,953	25,468,876
Stevens.....	547,618	1,175,270	1,723,338	629,703	6,290,703	6,989,670	7,829,588	26,328,466
Swift.....	691,002	1,768,016	2,459,018	953,607	7,233,987	7,040,293	7,581,708	24,210,169
Todd.....	782,657	1,761,463	2,543,120	1,018,872	6,981,386	5,579,032	7,093,802	22,532,862
Traverse.....	369,591	908,483	1,272,074	511,172	5,952,817	5,506,141	5,453,450	17,403,164
Wadena.....	1,316,559	3,907,780	5,097,299	2,008,173	9,511,285	7,385,560	7,251,649	27,490,999
Wadena.....	402,756	917,486	1,320,242	528,969	7,702,625	7,385,560	7,251,649	27,490,999
Waaseca.....	3,875,049	5,182,356	7,257,404	1,911,585	9,552,527	7,385,560	7,251,649	27,490,999
Washington.....	3,625,806	5,491,170	9,117,476	3,642,097	7,578,022	8,215,212	7,897,353	23,671,350
Watsonwan.....	704,662	1,778,540	2,483,202	1,006,082	6,490,223	6,511,911	7,514,644	18,873,423
Wilkin.....	615,317	1,023,120	1,635,437	655,783	13,574,719	12,709,353	11,513,592	37,815,983
Winona.....	5,488,737	9,238,364	14,221,701	5,870,733	13,574,719	12,709,353	11,513,592	37,815,983
Wright.....	1,461,866	2,531,837	3,721,722	1,684,833	11,781,713	10,780,986	11,253,276	32,705,261
Yellow Medicine.....	615,448	1,544,202	2,158,650	863,854	9,866,291	9,866,291	8,718,201	29,107,222
Totals.....	\$467,903,861	\$535,130,826	\$1,003,034,687	\$400,354,035	\$1,274,159,395	\$1,265,143,113	\$1,208,249,930	\$3,350,294,407



TABLE NO. 4  
ABSTRACT OF ASSESSMENT OF MONEY AND CREDITS AS EQUALIZED BY THE MINNESOTA TAX COMMISSION  
FOR THE YEARS 1911, 1912, 1913 AND 1914

COUNTIES	1911			1912			1913			1914		
	Number Assessed	Amount	Number Assessed	Amount	Number Assessed	Amount	Number Assessed	Amount	Number Assessed	Amount	Number Assessed	Amount
Atlin.....	69	\$111,280	105	\$107,114	143	\$188,649	280	\$264,520	280	\$264,520	280	\$264,520
Anoka.....	192	299,423	290	296,074	230	340,834	288	355,517	288	355,517	288	355,517
Becker.....	157	277,200	198	297,128	275	365,528	67	440,505	67	440,505	67	440,505
Belt.....	258	490,101	197	438,717	208	490,364	403	636,767	403	636,767	403	636,767
Beltrami.....	258	381,662	366	408,685	302	408,685	382	398,582	382	398,582	382	398,582
Benton.....	221	392,027	274	419,071	305	476,004	428	693,208	428	693,208	428	693,208
Big Stone.....	673	1,336,272	735	1,245,948	816	1,332,317	1,089	1,761,252	1,089	1,761,252	1,089	1,761,252
Blue Earth.....	843	859,565	922	1,023,155	1,158	1,010,904	1,062	1,108,507	1,062	1,108,507	1,062	1,108,507
Brown.....	158	509,920	220	600,844	178	680,655	343	933,325	343	933,325	343	933,325
Carlton.....	426	321,457	755	578,972	753	643,517	860	767,544	860	767,544	860	767,544
Carver.....	477	129,107	82	84,990	106	129,262	150	173,867	150	173,867	150	173,867
Cass.....	430	629,031	643	720,818	505	723,566	912	941,441	912	941,441	912	941,441
Chippewa.....	369	426,347	535	490,491	517	498,944	692	650,444	692	650,444	692	650,444
Chicago.....	463	549,880	741	749,107	721	772,682	1,170	1,303,824	1,170	1,303,824	1,170	1,303,824
Clay.....	779	50,961	102	56,592	138	86,384	140	107,820	140	107,820	140	107,820
Clearwater.....	4	2,380	6	3,420	26	15,383	24	19,680	24	19,680	24	19,680
Cook.....	531	556,314	555	594,915	559	748,447	819	1,028,095	819	1,028,095	819	1,028,095
Cottonwood.....	213	288,921	406	394,177	466	451,408	882	764,842	882	764,842	882	764,842
Crow Wing.....	480	1,216,070	509	1,327,107	472	1,504,149	627	1,687,121	627	1,687,121	627	1,687,121
Dakota.....	413	646,718	398	639,217	487	724,203	537	948,548	537	948,548	537	948,548
Dodge.....	512	517,273	548	536,104	596	636,840	904	1,074,472	904	1,074,472	904	1,074,472
Douglas.....	772	1,046,293	887	1,199,868	1,243	1,299,341	1,387	1,763,041	1,387	1,763,041	1,387	1,763,041
Fairbault.....	835	1,504,684	919	1,627,526	1,027	1,667,647	1,236	2,378,461	1,236	2,378,461	1,236	2,378,461
Filmore.....	521	1,880,321	761	1,151,854	881	1,323,302	921	1,519,066	921	1,519,066	921	1,519,066
Freeborn.....	1,214	2,837,464	1,399	2,964,233	1,385	3,181,858	1,707	3,518,157	1,707	3,518,157	1,707	3,518,157
Goodhue.....	275	360,576	269	397,061	370	494,713	563	759,845	563	759,845	563	759,845
Grant.....	2,939	28,754,076	5,058	41,445,451	5,159	43,263,984	6,005	51,213,468	6,005	51,213,468	6,005	51,213,468
Hennepin.....	463	587,576	514	658,504	554	717,278	721	1,027,192	721	1,027,192	721	1,027,192
Houston.....	81	424,389	131	348,627	173	365,570	259	638,417	259	638,417	259	638,417
Isanti.....	276	305,212	411	358,202	507	385,884	495	417,610	495	417,610	495	417,610
Itasca.....	260	178,878	317	211,765	221	192,335	539	515,342	539	515,342	539	515,342
Jackson.....	694	566,881	855	592,137	961	732,961	1,259	993,607	1,259	993,607	1,259	993,607
Kenosha.....	158	113,764	152	98,985	174	138,022	226	211,854	226	211,854	226	211,854
Kandiyohi.....	664	843,303	670	852,916	952	1,177,832	1,072	1,435,921	1,072	1,435,921	1,072	1,435,921
Kittson.....	243	231,556	287	325,691	373	412,587	480	518,591	480	518,591	480	518,591
Koochiching.....	103	136,984	143	347,034	193	487,188	286	537,181	286	537,181	286	537,181
Lac qui Parle.....	408	692,478	701	805,364	639	857,194	908	1,135,140	908	1,135,140	908	1,135,140
Lake.....	100	79,778	96	62,808	134	61,388	137	92,998	137	92,998	137	92,998
Le Sueur.....	304	380,395	356	442,822	484	604,931	546	742,473	546	742,473	546	742,473
Lincoln.....	471	338,110	592	381,770	590	428,471	683	621,688	683	621,688	683	621,688

Lyon.....	559	808,087	684	919,745	722	943,671	875	1,258,241
McLeod.....	445	558,988	631	743,664	666	688,893	818	869,044
Mahtomen.....	58	28,730	70	32,594	85	50,751	172	133,831
Marshall.....	350	460,041	461	537,139	421	621,890	1,265	898,115
Martin.....	678	723,136	799	747,307	1,076	943,689	1,285	1,273,721
Meeker.....	262	329,587	360	397,954	454	545,564	560	749,404
Miller Lacs.....	183	186,864	194	133,745	282	201,054	360	283,751
Morrison.....	345	473,072	476	510,363	443	630,510	672	1,172,194
Mower.....	456	607,271	644	738,230	774	950,964	1,218	1,545,673
Murray.....	548	384,904	526	372,324	613	485,298	833	701,866
Nicoll.....	506	568,661	464	610,225	527	589,728	789	962,394
Nobles.....	578	673,057	588	707,559	708	903,028	960	1,292,937
Norman.....	432	546,970	510	600,804	572	700,531	838	962,394
Olsted.....	281	973,910	340	1,140,337	559	1,683,488	539	1,625,937
Otter Tail.....	1,189	1,367,733	1,247	1,402,880	1,419	1,641,937	2,328,619	2,328,619
Pennington.....	184	226,304	105	206,259	156	350,056	248	414,987
Pine.....	134	111,863	327	231,963	317	269,177	449	369,885
Pipestone.....	635	523,953	568	470,736	550	503,320	900	892,044
Polk.....	622	533,156	732	1,089,152	771	1,171,542	1,155	1,525,258
Pope.....	417	435,509	421	490,592	516	584,573	628	812,259
Ramsey.....	2,848	24,184,395	3,152	23,598,083	3,771	34,601,443	4,550	41,008,957
Red Lake.....	140	118,917	97	96,010	107	110,212	182	202,257
Redwood.....	648	706,714	826	684,297	897	743,953	1,248	1,266,213
Renville.....	689	802,915	924	961,358	848	963,502	1,225	1,367,348
Rice.....	814	2,614,418	635	1,630,489	614	2,342,167	772	2,264,632
Rock.....	305	461,086	418	581,717	534	694,605	680	895,266
Roseau.....	147	168,458	166	222,882	186	251,017	318	306,998
St. Louis.....	1,412	11,196,965	1,673	12,831,029	2,726	15,759,609	3,089	20,900,156
Scott.....	314	353,364	294	337,539	331	444,795	325	396,294
Sherburne.....	130	102,794	177	157,020	246	205,776	381	288,372
Sibley.....	603	601,082	660	608,414	674	632,996	697	707,488
Stearns.....	955	1,400,612	1,071	1,586,973	1,108	1,712,161	1,428	2,269,250
Steele.....	357	684,412	592	736,979	694	1,012,061	1,055	1,360,204
Stevens.....	253	377,843	359	413,869	412	449,306	662	710,065
Swift.....	365	580,859	689	669,814	632	704,424	895	1,097,418
Todd.....	530	346,068	588	345,795	604	399,821	755	587,577
Traverse.....	226	385,923	195	286,078	262	355,481	293	423,365
Wabasha.....	714	1,064,247	640	1,189,848	927	1,368,043	922	1,582,913
Wadena.....	124	137,400	198	170,519	287	206,051	437	433,128
Washington.....	334	533,302	517	628,123	481	586,529	764	774,351
Watsonwan.....	389	1,183,474	524	1,175,979	616	1,298,440	754	2,114,263
Wilkin.....	314	428,622	369	502,495	306	457,698	463	602,497
Winona.....	143	174,466	169	186,084	421	332,162	755	597,294
Wright.....	1,032	4,492,319	974	4,964,207	886	5,072,779	1,020	5,772,091
Yellow Medicine.....	555	684,454	726	670,615	909	796,761	1,244	1,159,425
Totals.....	41,439	\$115,481,807	45,660	\$135,366,314	57,068	\$156,969,392	73,266	\$196,548,307

TABLE NO. 5

SUMMARY SHOWING TOTAL ASSESSMENT OF REAL AND PERSONAL PROPERTY  
IN EACH COUNTY OF THE STATE FOR THE YEAR 1914

COUNTY	Real Estate	Personal Property	Total	Money and Credits	Grand Total
Aitkin.....	\$5,438,565	\$642,970	\$6,081,535	\$264,520	\$6,346,055
Anoka.....	4,937,907	860,847	5,798,754	355,517	6,154,271
Becker.....	7,178,555	1,552,329	8,730,884	440,505	9,171,389
Beltrami.....	6,325,737	1,409,202	7,734,939	636,767	8,371,706
Benton.....	3,906,959	893,490	4,800,449	395,582	5,196,031
Big Stone.....	5,551,890	1,090,247	6,642,137	693,208	7,335,345
Blue Earth.....	16,418,211	3,131,670	19,549,881	1,761,252	21,311,133
Brown.....	11,553,502	1,969,847	13,523,349	1,108,507	14,631,856
Carlton.....	4,127,339	2,588,117	6,715,456	933,325	7,648,781
Carver.....	8,411,717	1,468,073	9,879,790	767,544	10,647,334
Cass.....	4,737,290	971,259	5,708,549	173,867	5,882,416
Chippewa.....	7,944,298	1,443,414	9,387,712	941,441	10,329,153
Chisago.....	4,714,353	1,125,364	5,839,717	650,444	6,490,161
Clay.....	10,761,176	1,975,062	12,736,238	1,303,824	14,040,062
Clearwater.....	2,521,685	358,020	2,879,705	107,820	2,987,525
Cook.....	2,062,536	80,547	2,143,083	19,680	2,162,763
Cottonwood.....	10,188,160	1,546,151	11,734,311	1,028,095	12,762,406
Crow Wing.....	12,605,731	1,201,760	13,807,491	764,842	14,572,333
Dakota.....	11,671,044	2,537,064	14,209,008	1,687,121	15,896,129
Dodge.....	7,209,769	1,431,794	8,641,563	948,548	9,590,111
Douglas.....	6,761,753	1,618,745	8,380,498	1,074,472	9,454,970
Faribault.....	13,497,285	2,331,522	15,828,807	1,768,041	17,596,848
Fillmore.....	14,084,377	2,722,979	16,807,356	2,378,461	19,185,817
Freeborn.....	12,944,158	2,553,856	15,498,014	1,519,066	17,017,080
Goodhue.....	14,670,507	3,290,663	17,961,170	3,516,157	21,477,327
Grant.....	5,534,255	1,092,731	6,626,986	759,845	7,386,831
Hennepin.....	175,283,526	43,720,822	219,004,348	51,213,468	270,217,816
Houston.....	5,947,373	1,373,980	7,321,353	1,027,192	8,348,545
Hubbard.....	2,941,853	731,158	3,673,011	638,417	4,311,428
Isanti.....	3,225,213	944,546	4,169,759	417,610	4,587,369
Itasca.....	25,059,520	1,270,291	26,329,811	515,342	26,845,153
Jackson.....	11,866,426	1,839,948	13,706,374	993,607	14,699,981
Kanabec.....	2,701,770	516,055	3,217,825	211,854	3,429,679
Kandiyohi.....	9,652,609	1,900,171	11,552,780	1,435,621	12,988,401
Kittson.....	5,684,558	925,724	6,610,282	518,591	7,128,873
Koochiching.....	5,761,434	789,259	6,550,693	537,181	7,087,874
Lac qui Parle.....	10,545,839	1,853,525	12,399,374	1,135,149	13,534,523
Lake.....	3,498,312	388,367	3,886,679	92,996	3,979,675
Le Sueur.....	8,914,089	1,489,922	10,404,011	742,474	11,146,485
Lincoln.....	6,370,319	1,147,729	7,518,048	621,588	8,139,636
Lyon.....	11,526,574	1,912,584	13,439,158	1,258,241	14,697,399
McLeod.....	9,422,877	1,908,537	11,391,414	869,644	12,261,058
Mahnomen.....	1,855,988	253,023	2,109,011	133,831	2,242,842
Marshall.....	8,662,727	1,649,119	10,311,846	898,115	11,209,961
Martin.....	12,444,373	2,165,843	14,610,216	1,273,721	15,883,937
Meeker.....	9,185,233	1,774,423	10,959,656	749,404	11,709,060
Mille Lacs.....	3,618,556	756,377	4,374,933	283,751	4,658,684
Morrison.....	7,370,217	2,043,681	9,413,898	1,172,194	10,586,092
Mower.....	14,115,773	2,541,039	16,656,812	1,545,673	18,202,485
Murray.....	10,267,047	1,648,636	11,915,683	701,866	12,617,549
Nicollet.....	7,428,370	1,501,459	8,929,829	962,394	9,892,223
Nobles.....	13,191,745	2,099,597	15,291,342	1,292,937	16,584,279
Norman.....	6,914,576	1,306,818	8,221,394	890,883	9,112,277
Olmsted.....	12,725,861	2,261,583	14,987,444	1,625,937	16,613,381
Otter Tail.....	14,794,800	3,620,616	18,415,416	2,328,619	20,744,035
Pennington.....	3,443,542	762,071	4,205,613	414,987	4,620,600
Pine.....	5,717,628	1,018,455	6,736,083	369,885	7,105,968
Pipestone.....	7,373,340	1,273,630	8,646,970	892,944	9,539,914
Polk.....	16,804,621	3,094,496	19,899,117	1,525,258	21,424,375
Pope.....	6,211,262	1,233,167	7,444,429	812,259	8,256,688
Ramsey.....	88,127,947	31,519,292	119,647,239	41,008,957	160,656,196
Red Lake.....	2,794,040	556,534	3,350,574	202,258	3,552,831
Redwood.....	13,209,109	2,162,111	15,371,220	1,266,213	16,637,433
Rendville.....	13,971,192	2,632,915	16,604,107	1,367,848	17,971,955
Rice.....	11,592,612	2,286,113	13,878,725	2,264,532	16,143,257
Rock.....	10,038,207	1,648,885	11,687,092	895,266	12,582,358
Roseau.....	4,153,112	795,847	4,948,959	306,998	5,255,957
St. Louis.....	304,594,102	20,543,565	325,137,667	20,900,156	346,037,823
Scott.....	6,704,994	1,133,870	7,838,864	396,294	8,235,158
Sherburne.....	3,345,595	669,224	4,014,819	288,372	4,303,191

TABLE NO. 5—Continued

SUMMARY SHOWING TOTAL ASSESSMENT OF REAL AND PERSONAL PROPERTY  
IN EACH COUNTY OF THE STATE FOR THE YEAR 1914

COUNTY	Real Estate	Personal Property	Total	Money and Credits	Grand Total
Sibley.....	9,627,992	1,600,760	11,228,752	707,488	11,936,240
Stearns.....	16,962,296	4,411,187	21,373,483	2,269,250	23,642,733
Steele.....	8,810,657	1,767,540	10,578,197	1,360,204	11,938,401
Stevens.....	6,290,703	1,155,016	7,445,719	710,065	8,155,784
Swift.....	8,233,987	1,501,365	9,735,352	1,097,418	10,832,770
Todd.....	7,681,786	1,842,145	9,523,931	587,577	10,111,508
Traverse.....	5,852,817	851,060	6,703,877	423,365	7,127,242
Wabasha.....	8,511,255	1,698,972	10,210,227	1,582,913	11,793,140
Wadena.....	2,702,628	765,031	3,467,659	433,128	3,900,787
Waseca.....	7,462,527	1,324,244	8,786,771	774,351	9,561,122
Washington.....	8,578,012	2,423,970	11,001,982	2,114,263	13,116,245
Watsonwan.....	7,490,423	1,383,161	8,873,584	602,497	9,476,081
Wilkin.....	6,509,269	1,054,465	7,563,734	597,204	8,161,028
Winona.....	13,579,419	3,337,677	16,917,096	5,772,091	22,689,187
Wright.....	11,181,713	2,384,386	13,566,099	1,159,425	14,725,524
Yellow Medicine	9,866,291	1,779,052	11,645,343	1,358,001	13,003,344
Total.....	\$1,274,150,395	\$228,893,671	\$1,503,053,066	\$196,548,307	\$1,699,601,373

TABLE NO. 6  
ABSTRACT OF ASSESSMENT OF EXEMPT REAL PROPERTY FOR THE YEAR 1914

	Assessed Value of Public School Property	Assessed Value of All Other Public Property	Assessed Value of Churches and Church Property	Assessed Value of Cemeteries and Burying Grounds	Assessed Value of Charitable or Reversible Institutions	Total Exempt Property	Total and Full Value of Exempt Real Property
Aitkin...	\$46,461	\$21,327	\$13,866	\$1,172	.....	\$32,826	\$216,143
Anoka...	56,162	801,344	38,514	4,337	3,333	903,690	2,348,333
Becker...	91,723	69,492	67,380	2,350	11,000	241,954	641,080
Bemidji...	106,320	83,462	37,480	2,232	8,204	237,698	624,610
Benton...	52,951	13,654	43,352	2,281	.....	112,238	295,214
Big Stone...	45,312	39,277	38,993	741	.....	124,293	372,902
Blue Earth...	312,385	297,935	327,553	29,413	69,060	1,036,346	2,630,440
Brown...	75,973	106,481	220,381	4,144	.....	415,979	1,062,715
Carlton...	98,903	70,214	43,159	1,938	.....	214,211	579,792
Carver...	47,500	31,350	97,924	3,380	.....	180,154	540,462
Cass...	34,380	73,367	16,115	389	.....	124,251	278,595
Chippewa...	65,803	80,312	40,003	524	8,133	194,775	508,040
Chicago...	37,259	25,254	55,713	2,932	3,760	124,918	324,960
Clay...	253,880	31,707	66,560	22,478	.....	374,625	1,123,877
Clearwater...	27,532	4,775	6,807	387	.....	39,502	113,439
Cook...	45,673	76,402	6,312	200	.....	128,587	385,781
Cottonwood...	65,419	69,670	42,846	1,908	1,500	181,343	479,245
Crow Wing...	191,919	91,580	52,292	2,376	35,440	353,598	902,363
Dakota...	110,048	8,199	28,374	.....	.....	46,621	116,552
Dodge...	69,068	57,868	34,147	1,167	.....	162,246	417,733
Douglas...	58,845	61,337	75,801	8,085	.....	204,048	541,489
Edgemoor...	131,300	101,197	132,486	31,445	.....	396,519	1,023,033
Fillmore...	131,576	35,294	104,543	4,249	14,547	290,209	789,990
Freeborn...	153,618	450,904	199,840	11,475	.....	1,198,395	4,323,935
Goodhue...	182,681	344,688	311,160	28,559	27,966	995,054	2,293,587
Grant...	43,623	41,624	42,456	760	.....	138,463	371,633
Grant...	2,011,281	11,423,196	2,635,596	382,961	791,314	17,294,351	45,520,536
Hennepin...	71,612	38,544	73,759	13,523	.....	197,439	528,442
Houston...	154,684	166,084	50,967	967	12,680	385,442	1,367,071
Hubbard...	38,694	12,777	20,792	580	993	82,836	249,508
Isanti...	322,136	113,753	31,096	4,675	.....	471,693	1,209,393
Jackson...	96,633	93,159	34,908	20,232	.....	244,932	707,548
Kanabec...	22,149	7,586	11,400	1,285	.....	42,400	127,205
Kandiyohi...	97,595	259,110	90,779	1,820	10,350	459,654	986,465
Kittson...	52,285	29,305	25,502	732	.....	107,844	278,942
Koochiching...	No report	75,207	82,790	5,681	13,100	240,850	750,408
Lac qui Parle...	164,432	79,387	22,962	840	7,600	165,235	414,781
Lake...	134,436	60,573	22,962	2,640	.....	265,164	762,495
Le Sueur...	126,144	.....	65,797	.....	.....	.....	.....

Lincoln.....	78,480	72,330	66,805	8,720	30,008	256,963	770,889
Lyon.....	85,063	50,457	75,821	672	10,166	318,779	695,337
McLeod.....	131,248	79,103	103,254	4,389		318,004	792,044
Mahomen.....	18,658	14,470	8,118	85		41,331	108,053
Marshall.....	51,190	72,051	34,069	827	12,933	171,070	424,971
Martin.....	79,803	133,277	65,080	36,375		314,535	841,612
Matt.....	70,934	30,448	78,712	2,345		191,430	520,933
Miller.....	47,735	10,926	11,207	218		70,086	182,670
Morrison.....	191,379	126,925	311,026	10,552	64,400	704,282	1,955,454
No report.....							
Mower.....	76,953	122,706	78,736	2,287	480	281,162	763,555
Norris.....	65,791	705,733	76,491	1,779		849,794	2,220,714
Nichols.....	276,957	221,185	226,833	8,308		733,283	2,545,139
Nobles.....	43,956	50,603	32,055	648	11,020	138,282	414,636
Norman.....	193,644	923,947	100,776	4,438	135,470	1,358,275	3,874,240
Onsted.....	143,698	505,479	125,966	3,013	58,933	927,089	2,379,136
Otter Tail.....	750,560	27,520	28,040			106,120	265,300
Pine.....	52,625	7,937	14,396	835	3,667	73,943	211,289
Pipestone.....	68,073	7,937	39,380	5,361		120,751	217,329
Polk.....	306,354	231,096	117,362	4,502	25,600	684,824	1,821,951
Pope.....	40,106	34,414	39,747	75	114,345	114,345	342,989
Ramsey.....	1,985,387	*15,083,885	3,285,242	150,296	880,284	21,385,094	55,811,721
Red Lake.....	32,959	22,420	15,554	500		71,433	269,699
Redwood.....	110,151	56,930	63,057	2,352	7,000	239,499	718,497
Renville.....	124,554	101,868	125,235	4,449		356,106	920,964
Rice.....	1,349,196	210,295	427,352	4,820	240,000	2,231,663	6,604,980
Rice.....	52,112	41,298	34,100	6,260		133,800	354,438
Rock.....	115,638	88,509	52,148	460		256,755	770,285
Roseau.....	5,471,943	5,471,943	551,457	73,435	294,089	7,695,566	19,486,193
St. Louis.....	80,600	44,300	154,000	8,100		287,000	621,000
Scott.....	20,811	20,619	154,000	250	11,000	61,710	185,130
Sherburne.....	68,130	45,880	68,185			182,204	455,509
Sibley.....	269,037	201,987	321,053	4,522	12,340	838,959	2,360,121
Stearns.....	178,354	78,427	91,698	5,555	96,000	450,034	1,149,260
Steele.....	127,090	16,160	41,271	1,708		186,268	505,092
Stevens.....	83,381	50,326	52,169	1,335		187,211	488,832
Swift.....	74,410	12,364	60,510	3,045	17,200	167,529	454,605
Todd.....	66,370	13,947	51,503	8,034		132,763	350,089
Traverse.....	102,084	94,435	85,372	4,602	8,400	294,983	767,763
Wabasha.....	96,812	13,020	30,711	4,068		191,601	210,150
Wadena.....	9,670	47,486	52,354	3,085		191,601	504,836
Waseca.....	158,078	1,355,565	219,108	1,401	5,760	1,739,012	4,794,835
Washington.....	71,640	42,601	29,116	500		188,866	500,477
Watsonwan.....	75,387	99,390	23,962	789	40,000	239,520	615,048
Wilkin.....	321,558	674,507	471,969	7,509		1,475,543	3,729,337
Winona.....	60,372	31,132	91,955			187,549	483,055
Wright.....	61,614	40,728	66,115	13,523		181,960	490,064
Yellow Medicine.....							
Total.....	\$15,188,587	\$42,929,417	\$13,410,520	\$1,000,728	\$2,974,330	\$75,503,582	\$201,240,052

\*Includes railroad property.

†Partial report.

TABLE NO. 7

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1912, ALSO SHOWING,  
FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	Number of Acres of Land exclusive of Town Lots	Value of Land (other than town lots) including Structures thereon	Average Value per Acre	Value of Town and City Lots including Structures thereon	Value of Taxable Personal Property	TOTAL VALUE	Average Rate Taxation Mills	TOTAL TAXES LEVIED
Aitkin.....	1,036,571.00	\$4,352,557	\$4.20	\$434,868	\$427,700	\$5,215,125	44.04	\$229,665.95
Anoka.....	266,308.80	3,189,984	11.97	1,113,867	540,938	4,844,789	31.78	153,976.62
Becker.....	746,361.69	5,097,835	6.85	970,629	1,200,724	7,269,188	29.17	212,117.70
Beltrami.....	825,919.24	3,717,184	4.51	1,340,037	1,551,171	6,008,392	61.70	408,293.71
Benton.....	255,015.01	2,968,642	11.64	540,635	410,503	3,919,780	31.91	125,154.62
Big Stone.....	323,758.56	3,974,367	12.28	669,636	725,421	5,369,424	26.08	134,363.73
Blue Earth.....	471,227.35	9,406,489	19.96	3,732,250	2,207,010	15,345,749	25.00	400,612.82
Brown.....	380,180.32	6,482,863	17.05	2,012,184	2,265,706	9,760,753	21.51	201,196.30
Carlton.....	496,981.71	2,656,654	5.14	853,916	2,026,547	5,437,117	47.80	260,112.84
Cass.....	221,668.00	5,807,968	26.20	846,333	932,420	7,606,721	19.65	149,503.33
Cass.....	917,282.53	4,071,322	4.44	426,372	665,941	5,163,635	43.40	222,844.46
Chippewa.....	362,867.00	5,599,805	15.43	833,950	885,440	7,319,195	27.32	200,335.69
Chicago.....	264,461.00	3,512,102	13.28	622,851	675,606	4,810,559	22.80	109,788.86
Clay.....	680,862.71	6,620,730	10.02	1,494,260	1,415,950	9,530,940	31.38	299,503.05
Clearwater.....	441,312.46	1,789,557	4.05	131,998	197,913	2,119,468	35.30	74,946.44
Cook.....	497,630.32	1,978,987	3.98	50,689	84,123	2,113,799	46.22	97,710.43
Cottonwood.....	405,291.04	6,662,674	16.44	638,797	981,680	8,283,151	22.87	189,528.95
Crow Wing.....	357,421.00	4,140,971	6.74	2,450,944	730,410	7,321,345	22.81	314,252.62
Dakota.....	277,103.11	6,921,683	19.36	652,779	1,716,345	11,859,778	42.81	337,356.63
Dodge.....	396,669.49	5,206,913	18.80	882,943	1,050,712	6,782,635	24.24	165,993.13
Douglas.....	445,456.94	9,581,768	21.50	1,070,406	1,422,444	12,517,639	26.23	176,971.35
Fairbault.....	547,437.00	6,887,190	17.69	1,513,417	1,665,193	12,619,697	25.03	313,279.30
Fillmore.....	436,312.00	7,887,291	17.95	1,831,378	1,832,513	14,732,532	28.69	333,696.47
Goodhue.....	484,280.00	9,130,494	18.85	3,055,860	2,546,178	14,732,532	25.46	375,516.99
Grant.....	345,534.23	4,108,328	11.89	552,218	758,013	5,218,559	23.44	122,600.09
Henriepin.....	296,257.89	14,816,820	50.00	163,815,574	51,359,661	229,982,055	37.58	8,655,484.22
Houston.....	360,443.00	4,580,573	12.70	597,647	855,541	6,033,761	25.99	156,878.69
Hubbard.....	552,193.75	2,802,966	4.32	390,339	563,407	3,341,718	43.58	145,668.12
Isanti.....	280,132.59	2,602,066	9.29	208,564	499,352	3,310,582	31.60	104,801.65
Itasca.....	1,212,470.40	23,473,446	19.36	1,125,257	993,052	26,591,755	35.47	906,736.39
Jackson.....	440,961.50	7,929,342	17.98	1,301,119	1,177,899	9,966,397	23.70	236,375.92
Kanabec.....	335,229.30	2,008,110	5.98	1,801,119	224,066	9,966,397	42.34	99,943.70
Kandiyohi.....	603,203.00	6,405,878	12.00	1,564,544	1,833,412	9,303,834	24.61	229,321.76
Kittson.....	605,513.26	4,842,376	8.09	328,340	649,466	5,800,182	30.61	178,633.92
Koochiching.....	723,196.37	5,000,317	6.93	1,015,478	767,627	6,792,422	44.94	305,296.37
Lac qui Parle.....	492,628.30	7,514,823	15.25	783,152	1,193,611	9,470,628	24.11	229,255.38
Lake.....	823,350.16	3,664,100	4.32	643,836	262,692	4,470,628	39.90	178,428.66

Le Sueur.....	280,000.59	6,014.492	21.47	1,102,216	1,044,643	8,221,351	22.54	185,092.05
Lincoln.....	334,848.65	4,870.219	14.54	459,351	1,311,450	6,050,127	22.00	133,306.28
Lyon.....	446,046.91	7,307,952	16.38	1,432,027	1,311,450	10,051,429	25.95	261,082.86
McLeod.....	307,799.75	6,831,789	22.19	1,091,385	1,288,459	9,181,633	22.40	206,318.71
Malmona.....	257,304.88	1,748,184	6.78	138,810	169,227	2,056,221	32.38	66,610.13
Marshall.....	975,021.23	6,218,323	6.37	646,611	1,010,620	7,875,554	38.20	307,558.35
Meeker.....	8,748,467	6,358,379	19.58	1,153,048	1,148,393	11,049,908	28.90	319,682.06
Martin.....	377,757.47	6,358,379	16.83	824,305	1,076,490	8,259,174	23.90	194,009.95
Millie Lacs.....	381,094.00	2,419,185	6.70	894,305	1,225,763	3,431,790	41.00	131,642.07
Morrison.....	705,558.67	5,128,471	7.26	445,873	1,225,763	3,431,790	35.99	267,665.55
Murray.....	448,717.00	8,424,332	18.77	2,393,062	1,538,140	12,355,534	25.29	312,754.96
Mowat.....	441,827.89	7,637,552	17.33	454,292	899,201	8,991,025	20.32	182,771.27
Nicollet.....	276,789.18	4,816,880	17.40	924,709	1,133,541	6,875,130	25.67	176,640.90
Nobles.....	514,186.38	6,544,949	18.94	1,102,052	1,337,321	11,034,322	20.30	236,277.73
Norman.....	558,894.93	5,208,478	9.55	457,839	916,127	6,582,445	28.04	184,939.90
Olmsd.....	415,114.49	7,504,598	18.07	2,163,007	1,527,384	11,104,989	28.57	391,445.55
Otter Tail.....	1,247,366.31	10,026,995	8.03	1,749,045	1,909,618	13,685,658	28.57	146,709.46
Pennington.....	327,088.50	2,069,758	6.33	757,138	498,836	5,533,635	40.36	223,360.60
Pine.....	894,473.56	4,596,797	5.14	428,836	508,002	5,533,635	26.92	176,309.41
Pipestone.....	323,218.43	5,142,622	17.53	616,102	785,843	6,544,587	38.90	553,250.32
Polk.....	1,246,823.17	9,816,162	7.87	2,477,017	1,924,313	14,217,492	26.11	158,898.44
Pope.....	421,614.60	4,624,896	10.97	620,158	830,245	6,075,299	29.24	97,745.65
Ramsey.....	51,634.00	1,838,500	35.61	105,913,969	29,669,823	137,422,292	42.40	256,401.26
Red Lake.....	270,137.19	1,823,034	6.75	213,358	264,999	2,301,391	22.20	305,588.37
Redwood.....	546,471.91	8,921,503	16.30	1,164,200	1,449,984	11,535,687	23.47	294,642.77
Renville.....	620,987.00	10,012,810	16.12	1,313,800	1,666,730	12,993,340	26.41	188,640.83
Rice.....	313,333.77	6,432,775	20.53	3,049,073	1,664,370	11,146,218	22.30	177,716.00
Rock.....	305,048.00	6,452,390	21.15	924,370	1,049,195	8,425,955	44.20	6,964,937.45
Roseau.....	693,338.90	3,329,741	4.80	263,765	443,432	4,036,938	21.39	123,722.67
St. Louis.....	3,051,061.21	254,954,395	83.56	39,562,150	16,866,825	311,383,370	30.65	159,793.50
Scott.....	223,192.07	4,691,651	21.02	702,660	720,620	6,114,931	26.00	461,934.40
Sherburne.....	275,322.07	2,479,594	9.00	206,163	287,894	2,973,651	27.02	162,505.17
Sibley.....	371,453.43	6,968,164	18.76	652,309	994,394	8,614,867	22.53	169,657.31
Stearns.....	848,360.08	10,829,594	12.76	3,996,384	2,917,033	17,743,011	23.47	137,748.45
Steele.....	270,905.14	5,102,843	18.83	1,364,599	1,156,172	7,623,614	27.90	223,865.33
Stevens.....	352,892.94	4,236,152	12.00	513,941	741,186	5,491,279	27.90	220,969.78
Swift.....	472,222.83	5,902,967	12.50	733,837	875,457	7,512,261	22.53	137,748.45
Todd.....	590,116.31	5,452,242	9.24	813,671	922,436	7,188,349	31.10	98,421.58
Traverse.....	363,899.02	4,793,307	13.17	512,701	562,489	5,868,497	27.23	154,964.23
Wabasha.....	339,057.64	5,267,928	15.53	1,705,673	1,135,670	8,109,271	28.58	290,968.92
Wadena.....	331,926.43	1,814,702	5.47	453,167	463,693	6,960,271	23.20	158,671.52
Washington.....	243,518.10	5,074,076	19.12	784,566	831,629	10,167,183	28.62	185,201.25
Washington.....	274,580.05	4,996,020	18.19	3,831,813	2,000,107	6,786,218	28.62	420,801.43
Wilkin.....	472,991.34	5,360,328	11.33	486,555	856,175	6,462,722	23.17	236,788.21
Winona.....	400,219.00	6,753,143	16.88	5,063,205	2,878,114	14,694,462	21.21	194,663.94
Wright.....	418,786.81	7,754,064	18.51	1,048,902	1,419,907	10,222,873	27.74	\$38,162,527.79
Yellow Medicine.....	477,461.16	7,251,726	15.19	1,839,574	1,072,909	9,164,209		
Totals.....	43,453,279.03	\$751,083,372	\$17.28	\$403,186,363	\$185,489,012	\$1,339,758,747		



TABLE NO. 7—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1912, ALSO SHOWING, FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	Number of Acres of Land exclusive of Town Lots	Value of Land (Other than town lots) in- cluding Struc- tures thereon	Average Value per Acre	Value of Town and City Lots including Structures thereon	Value of Taxable Personal Property	TOTAL VALUE	Average Rate Taxation Mills	TOTAL TAXES LEVIED
Totals for year 1911	43,034,666.28	\$664,930,374	\$15.45	\$370,595,699	\$177,041,521	\$1,212,567,794	28.67	\$35,374,753.91
Totals for year 1910	42,649,417.69	651,690,187	15.28	361,852,630	181,419,495	1,194,662,312	27.92	33,373,921.46
Totals for year 1909	41,768,490.81	607,458,044	14.54	324,797,213	176,350,495	1,108,605,752	27.79	30,813,670.15
Totals for year 1908	41,331,288.85	582,030,504	14.08	316,963,277	166,016,420	1,065,010,201	26.98	28,732,636.92
Totals for year 1907	40,676,115.63	579,004,144	14.23	302,875,385	166,320,929	1,048,200,458	25.91	27,162,153.73
Totals for year 1906	40,088,479.21	458,710,317	11.44	294,874,739	103,432,357	917,017,413	25.60	23,472,577.06
Totals for year 1905	39,521,333.17	433,083,780	10.96	275,220,431	144,728,315	853,033,535	26.20	22,365,326.25
Totals for year 1904	38,944,729.17	431,032,486	11.06	270,176,562	144,688,062	845,897,110	24.77	20,989,645.17
Totals for year 1903	30,680,025.94	390,104,543	10.08	264,321,468	132,443,798	786,868,809	25.32	19,928,197.55
Totals for year 1902	37,756,230.00	387,908,085	10.27	259,746,675	114,103,514	761,760,274	24.3	18,520,946.60
Totals for year 1901	36,900,284.00	267,340,220	7.25	225,800,350	107,840,044	600,980,614	27.1	16,269,671.55
Totals for year 1900	36,766,382.00	266,639,396	7.25	222,574,057	98,603,235	588,016,688	25.4	14,963,901.76
Totals for year 1899	35,946,834.00	252,180,126	7.02	240,095,048	92,808,154	585,083,328	24.8	14,539,285.91
Totals for year 1898	35,406,289.00	250,774,597	7.08	239,028,737	89,448,786	579,252,130	23.9	13,947,896.50
Totals for year 1895	32,426,007.00	249,152,259	7.71	306,938,028	85,114,394	641,250,281	23.0	14,770,864.91
Totals for year 1890	28,784,958.00	211,901,154	7.36	284,657,214	92,261,847	588,820,215	21.6	12,707,563.94
Totals for year 1885	23,820,691.00	171,292,340	7.19	145,716,524	52,720,902	399,729,766	20.9	8,383,696.67
Totals for year 1880	17,815,310.00	138,802,999	7.80	64,670,038	54,581,906	258,055,543	16.2	4,191,811.41
Totals for year 1870	10,536,921.00	46,236,193	4.39	20,985,155	19,957,909	87,176,257	30.0	2,619,704.17
Totals for year 1860						36,753,408		

## COUNTY TAXES

## STATE TAXES

## COUNTIES

	State Revenue, Soldiers' Relief, State Road and Bridge, Univer- sity Campus and Prison Building Funds	School and University Tax	Interest and Principal on State Loans	Revenue	Road and Bridge	Poor	Bonds and Interest other than "State" Loans	Other Special Taxes
Aitkin.....	\$12,244.61	\$6,414.07	\$20,306.08	\$24,038.98	\$10,013.26	\$4,484.58	\$8,656.41	\$11,720.25
Anoka.....	11,385.02	5,958.94	7,254.38	17,926.01	9,301.83	2,034.80	1,647.20	11,933.72
Becker.....	17,083.03	8,940.99	8,958.43	34,891.16	10,178.90	7,269.54		2,915.80
Beltrami.....	15,529.58	8,128.19	6,510.57	50,355.77	13,216.75		44,936.98	33,918.36
Benton.....	9,214.55	4,822.95	8,781.13	19,605.52	7,842.18	1,849.83		
Big Stone.....	12,637.64	6,614.61	9,083.98	16,133.24	5,377.73	2,151.06	7,999.04	1,075.52
Blue Earth.....	36,089.40	18,889.33	2,486.48	46,071.57	30,711.36	4,914.32	1,075.52	9,485.70
Brown.....	22,952.94	12,013.08	6,374.76	24,418.02	10,743.94	8,790.48		5,078.97
Carlton.....	12,777.22	6,687.04	7,969.06	25,228.21	10,874.23	7,503.22		
Cass.....	17,875.83	9,356.34	4,996.14	24,493.61	11,410.13		20,526.03	1,114.29
Chippewa.....	12,060.70	6,314.29	2,272.82	25,658.89	12,828.22	6,158.29		1,128.91
Chippewa.....	17,221.39	9,013.78	6,740.55	19,787.73	12,458.60	5,128.97	2,345.06	3,664.50
Chicago.....	11,305.88	5,917.53	4,213.18	15,635.82	1,972.51	2,982.82	673.54	5,940.73
Clay.....	22,430.57	11,740.25	7,913.37	37,225.24	10,499.44	2,386.22	6,395.09	37,274.64
Clearwater.....	4,987.45	2,610.51	989.36	16,553.86	4,244.86	2,071.59	907.62	1,741.32
Cook.....	4,987.43	2,599.97	6,635.46	16,910.40	4,227.59	2,008.11	4,713.77	61.26
Cottonwood.....	19,474.75	10,193.34	7,123.52	15,775.51	12,430.68	828.73	2,488.16	2,314.87
Crow Wing.....	17,207.77	9,006.62	19,908.39	32,000.19	14,544.99	2,050.19		6,123.74
Dakota.....	27,890.31	14,000.79	13,705.56	47,688.51	10,681.57	7,118.44		5,523.14
Dodge.....	16,084.71	8,418.79	2,720.77	13,695.03	10,266.81	3,422.26		20,700.65
Douglas.....	15,829.09	8,285.02	4,176.53	20,207.28	4,176.20			
Faribault.....	29,448.72	15,413.53	21,049.81	25,062.59	16,796.98	6,265.64		180.00
Fillmore.....	29,674.33	15,529.18	10,701.31	25,260.35	15,400.67	1,262.01		
Freeborn.....	27,367.74	14,293.99	18,618.89	26,801.08	15,107.66	10,110.36		
Goodhue.....	34,654.92	18,138.47	6,369.71	39,816.47	22,120.18	12,092.33		
Grant.....	12,281.05	6,427.96	6,540.55	15,259.94	5,225.90			9,340.28
Hennepin.....	541,602.02	283,476.70	15,265.68	610,742.67				
Houston.....	14,180.62	7,422.71	9,862.44	24,257.71	12,068.50	3,620.58		
Hubbard.....	7,852.53	4,110.56	8,427.63	16,714.34	6,416.11	3,007.55	4,010.07	3,007.55
Isanti.....	7,779.94	4,072.01	3,839.51	17,607.41	8,276.44	4,965.83		
Itasca.....	60,140.73	31,477.89	9,120.69	105,436.26	51,211.39	20,473.37	20,473.41	13,481.44

## APPENDIX

TABLE NO. 7—Continued

COUNTIES	STATE TAXES				COUNTY TAXES			
	State Revenue, Soldiers' Relief, State Road and Bridge, Univer- sity Campus and Prison Building Funds	School and University Tax	Interest and Principal on State Loans	Revenue	Road and Bridge	Poor	Bonds and Interest on "State" Loans	Other Special Taxes
Jackson	23,428.29	12,282.54		27,914.80	10,168.81	3,987.75		1,870.96
Kanabec	5,546.78	2,903.20	8,930.87	16,342.19	4,248.61	1,463.41		30,160.79
Kandiyohi	21,892.51	11,458.69	6,857.26	18,073.00	9,316.03	6,055.55		
Kittson	13,702.38	7,172.30	10,224.63	18,076.65	10,496.11	8,163.56	1,965.91	
Koochiching	15,961.93	8,353.95	11,590.31	33,966.09	13,584.01	11,954.07	15,078.96	7,344.12
Lac qui Parle	22,329.73	11,687.49	6,763.64	16,153.87	16,152.71	3,990.85		31,760.92
Lake	10,505.96	5,498.87	5,970.56	22,353.16	8,941.27	3,129.46		8,195.92
Le Sueur	19,319.86	10,112.09	9,537.10	24,967.71	3,453.44		1,072.94	
Lyon	23,641.97	12,374.36	2,612.48	19,427.90	3,994.39	1,512.97		16,451.66
McLeod	21,602.67	11,307.00	1,376.46	25,153.95	20,120.87	5,030.27		12,131.26
Mahonome	4,853.07	2,529.63	6,456.19	24,084.59	8,273.29	8,273.29		9,586.98
Marshall	18,549.16	9,708.99	1,898.52	15,033.06	8,020.94	2,493.58	514.13	
Martin	25,963.10	13,599.81	8,776.79	35,065.38	14,963.55	2,205.10		69,981.85
Meeker	19,428.06	10,108.83	9,151.43	24,339.54	24,877.73	2,983.37		41,179.28
Miller	17,544.93	9,449.22	10,167.32	26,762.69	15,046.71			8,246.72
Morrison	17,435.74	8,140.52	4,750.53	12,778.23	4,976.43	1,958.46		6,407.71
Mower	29,035.48	15,197.28	9,641.45	37,186.13	14,860.42		9,656.26	14,439.32
Murray	21,128.98	10,088.90	3,917.10	32,583.09	24,711.01	9,864.35		
Nicollet	26,114.04	8,465.52	16,044.20	12,587.40	12,587.40	2,697.27		17,322.67
Nobles	25,943.13	13,618.71	9,849.86	27,668.16	6,882.67	8,882.67		6,161.00
Norman	25,484.30	13,618.71	9,849.86	22,076.25	8,088.95	4,308.45		
Olmsted	26,316.24	13,774.03	5,681.34	16,221.03	11,988.12	9,226.25		
Other Tail	32,183.73	16,844.88	5,021.18	30,459.65	10,078.46	7,838.89		
Pennington	7,691.77	4,025.91	13,663.25	58,211.87	20,131.61		4,974.99	17,275.04
Pine	13,004.00	6,806.34	16,365.38	16,365.38	6,546.07		1,108.69	22,329.46
Pipestone	16,387.69	8,054.02	24,458.63	24,458.63	11,067.25	6,086.99		6,544.45
Polk	33,501.70	17,437.47	9,551.23	18,080.87	6,021.04	1,046.89		68,479.52
Poppe	14,287.39	7,479.11	18,838.97	51,405.72	10,904.50	4,976.11		16,102.97
Ramsey	322,966.34	169,041.44	2,688.98	618,444.34	6,080.16		3,968.26	8,313.65
Red Lake	5,417.58	2,836.58	2,551.15	18,442.81	1,992.58			

Redwood.....	27,135.67	14,203.02	2,650.13	19,631.31	12,008.09	2,078.51	34,137.31	3,440.01
Renville.....	30,572.91	16,002.21	17,662.19	35,386.39	15,611.73	7,805.71	5,203.92	3,298.09
Rice.....	26,212.08	13,719.49	11,383.14	31,231.40	11,834.85	4,015.48		1,248.66
Rock.....	10,822.11	10,363.94	4,428.09	20,250.13	14,324.12	1,432.42	2,949.09	24,439.11
Rousesau.....	9,492.50	4,968.37	5,536.12	20,207.73	7,983.14	6,983.84	3,673.63	68,538.11
St. Louis.....	732,162.39	363,090.80	60,220.49	308,421.82	289,739.58	69,192.04	121,499.45	38,338
Scott.....	14,370.79	7,521.37	74.31	23,361.07	5,681.47	6,114.95	5,179.90	428.79
Sherburne.....	6,988.02	3,637.52	4,901.61	13,389.57	5,946.80			4,084.06
Shibby.....	20,263.42	10,605.94	3,645.67	15,089.77	12,675.41			16,419.23
Stearns.....	41,719.29	21,836.40	25,759.02	58,925.39	24,834.09			
Steele.....	17,925.64	9,332.33	1,812.65	21,741.20	14,035.37	4,042.77		
Stevens.....	12,918.12	6,761.36	11,316.78	21,988.77	5,497.09		1,374.29	9,816.37
Swift.....	16,896.68	8,843.75	7,809.72	24,229.02	7,522.95			6,104.27
Todd.....	13,790.96	7,218.24	11,063.30	25,171.68	13,151.21	7,115.00		13,668.11
Traverse.....	19,073.23	9,983.02	7,222.98	14,084.97	7,980.95	1,525.81		4,183.96
Wabasha.....	16,419.05	8,359.77	6,963.20	40,302.46	16,218.52	8,676.88		3,243.67
Wadena.....	6,741.74	3,238.81	2,574.76	13,657.59	5,135.23		2,021.30	8,047.40
Washington.....	23,901.85	12,510.33	7,024.94	37,633.54	10,048.28	4,689.18		4,920.00
Watsonwan.....	15,845.01	8,293.26	2,762.69	18,208.79	7,322.99	12,205.20		2,697.04
Wilkin.....	15,192.56	7,953.19	4,279.80	15,075.91	6,742.58	4,719.82		1,582.33
Winona.....	34,544.50	18,080.72	7,290.00	24,989.69	5,082.34	4,064.11		1,472.59
Wright.....	24,042.53	12,583.99	11,043.13	26,804.87	8,184.71	9,759.64		6,013.72
Yellow Medicine.....	21,558.26	11,283.70	7,304.74	26,624.99	12,096.75	3,069.23		2,866.55
Totals.....	\$3,150,973.27	\$1,649,040.52	\$731,265.91	\$3,692,308.00	\$1,254,931.57	\$400,763.10	\$352,417.33	\$789,846.65
Totals for year 1911.....	\$3,216,055.27	\$1,492,630.28	\$737,002.09	\$3,484,880.29	\$1,108,124.61	\$392,452.49	\$491,638.24	\$755,744.15
Totals for year 1910.....	1,757,538.08	1,470,499.70	692,599.01	3,540,769.83	1,012,422.25	379,598.77	459,236.89	736,784.25
Totals for year 1909.....	1,742,743.19	1,364,256.34	539,658.71	3,451,650.20	869,940.75	357,826.26	550,053.73	594,462.95
Totals for year 1908.....	2,240,079.13	1,309,946.75	582,003.78	3,134,612.25	796,472.59	322,599.19	351,070.65	546,673.71
Totals for year 1907.....	2,358,460.47	1,289,282.18	460,291.92	2,970,319.84	654,737.34	331,355.30	160,280.86	490,003.69
Totals for year 1906.....	1,421,387.65	1,127,970.12	414,020.49	2,089,110.29	496,404.44	304,669.65	221,983.47	357,534.83
Totals for year 1905.....	1,538,801.01	1,049,294.04	327,131.78	2,527,530.67	524,543.24	381,089.37	289,317.23	320,592.92
Totals for year 1904.....	1,264,671.06	1,040,403.27	308,986.57	2,485,819.99	462,343.96	398,053.92	345,686.27	219,017.76
Totals for year 1903.....	1,180,006.75	967,816.05	318,999.57	2,303,800.76	450,108.70	323,315.71	381,790.55	221,004.81
Totals for year 1902.....	990,224.91	936,840.07	331,518.34	2,246,590.99	417,902.05	377,644.08	360,921.01	240,935.58
Totals for year 1901.....	961,734.98	739,439.76	344,273.13	1,882,800.04	375,204.00	307,871.63	344,776.38	233,083.92
Totals for year 1900.....	723,255.72	723,255.72	335,844.47	1,791,237.46	277,759.03	233,149.20	325,058.36	84,921.44
Totals for year 1899.....	994,694.62	720,071.79	312,009.36	1,847,046.02	250,634.90	311,503.49	279,359.97	65,227.81
Totals for year 1898.....	1,042,830.28	712,528.64	267,156.02	1,995,298.41	229,842.42	271,716.66	232,852.50	285,242.68
Totals for year 1897.....	1,154,829.68	787,991.68	192,769.63	1,706,596.82	223,856.04	253,923.62	279,359.97	128,077.38
Totals for year 1896.....	1,188,090.20	588,562.12	186,645.56	1,540,726.60	224,027.38	162,117.99	105,858.52	184,082.27
Totals for year 1895.....	759,032.68			1,294,333.69	130,718.44	105,858.52	105,858.52	82,438.49
Totals for year 1894.....	561,005.08			807,371.32		127,807.08		110,184.82
Totals for year 1893.....	435,864.31			417,676.08				
Totals for year 1890.....	147,013.63							

TABLE NO. 7—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1912, ALSO SHOWING, FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	CITY AND VILLAGE TAXES				TOWNSHIP TAXES			
	Revenue	Road and Bridge	Poor	Bonds and Interest other than "State Loans"	Local Assessments	Other Special Taxes	Revenue	Road and Bridge
Aitkin.....	\$9,150.15				\$1,180.23	\$749.02	\$7,720.25	\$21,410.36
Anoka.....	3,083.52	\$6,358.43		\$1,257.43	2,291.46	2,308.93	4,160.59	14,744.66
Becker.....	10,206.15	1,740.64		624.43	1,226.22		6,955.73	10,361.47
Beltrami.....	19,308.89	4,144.35	\$4,014.67	6,688.42	11,307.74	0,947.33	7,641.33	26,226.15
Benton.....	4,788.41	1,725.88	132.89	2,797.16	1,113.65	2,940.90	4,751.21	10,601.09
Big Stone.....	5,291.13	209.20		506.27	2,445.38	4,069.65	3,913.98	7,963.15
Blue Earth.....	92,028.62			187.25	6,491.35		31,828.35	
Brown.....	6,135.26	10,440.76			1,252.93	12,560.77	6,535.47	10,683.27
Carlton.....				9,538.08	4,624.61	54,358.25	4,433.78	11,490.69
Carver.....	9,241.43			1,014.73			10,269.15	3,937.97
Cass.....	12,050.56	811.23			65.46		6,814.08	19,086.93
Chippewa.....	6,798.79	7,310.17		2,073.30	2,800.01	4,731.71	3,731.79	11,211.44
Chisago.....	10,965.29	246.55		940.70	40.45	122.61	2,085.94	10,725.63
Clay.....	12,903.40	412.89	527.44	1,857.75	6,267.36	6,413.68	7,428.86	19,715.29
Clearwater.....	2,075.14		290.90			240.28	2,640.59	5,754.17
Cook.....	799.69			584.45	104.63		3,505.56	16,910.64
Cottonwood.....	11,422.69	419.16	1,035.64	1,545.50	898.93	2,917.19	6,099.50	15,689.95
Crow Wing.....	33,090.42			5,462.36	27,273.40	4,345.60	0,427.21	17,883.59
Dakota.....	16,330.45	14,404.50		16,106.18	10,827.83	18,498.55	8,204.21	15,483.66
Dodge.....	17,545.53				751.26		10,035.77	13,777.58
Douglas.....	19,895.94	1,122.45	1,018.25	2,512.38	1,293.30	1,573.60	4,252.48	9,568.66
Faribault.....	28,504.67	2,276.32		5,906.09	3,689.76	3,306.81	18,045.19	12,633.19
Fillmore.....	15,776.91	629.00			1,001.34	2,852.42	23,474.11	26,480.94
Freeborn.....	36,307.77	4,849.73			29,817.10	79.65	4,810.93	15,820.03
Goodhue.....	64,395.47	304.03	531.54		9,775.72	3,269.92	8,059.48	24,035.34
Grant.....	8,837.83					34.18	4,791.23	4,918.01
Hennepin.....	1,852,623.97	372,257.62	278,742.34	965,204.97	1,414,950.38	374,370.79	12,504.75	36,190.39
Houston.....	7,058.71				306.44		23,462.84	5,165.63
Hubbard.....	4,307.61	78.30			614.11		8,311.15	14,640.04
Isanti.....	3,616.76	2,033.18					3,993.85	7,710.34
Itasca.....	121,932.37			34,509.86	9,941.50	1,623.96	11,832.50	81,465.50
Jackson.....	13,075.77			2,346.01	1,860.07	2,040.14	7,380.80	19,964.13
Kanabec.....	2,567.99	1,761.30	17.92	1,022.74			3,540.57	9,593.80

Kandiyoobi.....	20,065.24	2,368.41	3,481.67	1,532.07	6,203.65	4,714.69	12,708.79
Kitecon.....	5,082.60	207.18	1,219.86	201.35	.....	5,462.95	17,558.27
Koochiching.....	19,957.35	107.14	6,989.25	14,390.01	8,673.48	6,513.82	25,449.23
Lac qui Parle.....	10,496.33	4,075.52	537.49	456.09	1,008.25	6,143.04	15,121.70
Lake.....	15,796.05	.....	.....	4,280.83	2,554.66	7,720.28	23,202.12
Le Sueur.....	13,137.53	191.46	.....	1,076.73	360.27	14,594.86	7,259.50
Lincoln.....	9,958.08	411.04	.....	652.45	38.16	4,816.36	10,956.95
Lyon.....	26,570.25	463.71	1,067.48	3,433.86	3,673.73	4,512.18	21,087.85
McLeod.....	12,498.65	9,973.78	2,951.22	102.91	1,436.73	4,802.31	19,740.36
Malmonen.....	3,913.59	.....	651.81	.....	.....	2,741.95	4,652.30
Marshall.....	15,996.66	.....	1,767.44	773.44	281.93	8,944.45	15,735.53
Martin.....	17,651.21	.....	2,846.56	5,455.09	2,248.19	7,950.09	37,657.43
Meeker.....	7,537.04	2,947.51	988.35	56.45	988.35	4,603.05	14,166.48
Millie Lacs.....	8,830.43	1,000.45	1,920.65	159.40	81.67	3,334.89	14,463.62
Morrison.....	18,272.98	245.08	4,692.47	1,694.23	4,565.45	8,020.59	21,041.51
Mower.....	27,176.26	.....	9,379.54	22,912.66	15,319.15	9,731.03	4,263.24
Murray.....	9,758.29	.....	.....	.....	4,165.89	7,766.90	18,788.40
Nicollet.....	8,762.45	3,477.15	281.93	7,814.34	3,401.62	11,093.99	8,619.71
Nobles.....	17,441.89	2,509.76	4,050.20	1,452.84	1,823.76	11,856.15	17,847.84
Norman.....	11,698.52	239.96	1,994.76	2,124.07	346.95	5,685.24	11,222.33
Olmsted.....	20,519.00	151.74	397.34	17,035.41	37,422.46	8,157.65	19,702.31
Otter Tail.....	22,301.04	3,978.81	1,863.84	6,081.38	4,429.09	13,507.64	20,703.42
Pennington.....	3,605.21	.....	2,388.42	5,865.30	8,980.90	3,334.17	4,298.37
Pine.....	7,772.41	245.62	.....	978.09	514.42	8,596.08	20,627.15
Pipestone.....	13,498.88	3,001.65	2,441.21	12,910.24	2,651.62	6,484.36	10,820.14
Polk.....	38,294.77	1,201.52	13,289.45	19,468.63	13,078.25	12,574.82	19,846.44
Pope.....	9,794.27	.....	567.56	621.74	3,146.49	4,459.82	9,097.89
Ramsey.....	1,389,798.44	.....	419,078.47	167,744.37	.....	3,211.15	5,844.16
Red Lake.....	6,056.83	.....	1,990.74	392.69	348.38	2,388.88	5,465.54
Redwood.....	11,598.44	975.67	1,576.44	1,951.47	1,545.37	7,198.41	24,787.97
Renville.....	13,628.26	5,716.61	4,994.36	1,091.66	582.91	11,179.20	30,150.85
Rice.....	23,810.10	10,334.56	6,060.06	18,431.34	8,205.83	4,092.27	14,349.68
Rock.....	8,507.17	3,633.70	1,854.69	746.60	1,236.46	5,274.93	24,607.90
Roseau.....	5,706.85	.....	2,512.90	1,654.04	9.50	5,859.99	12,811.41
St. Louis.....	891,753.60	.....	200,825.22	74,024.97	888,223.90	85,047.90	241,834.40
Scott.....	9,296.41	.....	.....	1,264.11	575.88	4,229.14	6,852.45
Sherburne.....	5,050.27	.....	63.84	469.54	705.72	2,970.47	7,679.78
Sibley.....	6,911.65	2,315.02	764.59	.....	.....	7,908.96	22,900.69
Stearns.....	26,763.12	1,178.00	5,564.86	3,302.90	34,483.14	11,278.53	21,525.11
Steele.....	.....	13,042.05	5,513.53	.....	15,792.14	10,794.01	15,021.37
Stevens.....	10,453.35	986.58	1,679.59	62.16	2,716.90	4,115.41	6,875.08
Swift.....	13,033.21	.....	831.94	831.94	6,346.97	4,769.96	10,781.88
Todd.....	8,425.37	3,111.82	2,043.57	1,882.97	6,306.53	13,376.81	13,876.81
Traverse.....	11,289.67	133.63	916.85	1,016.85	4,153.19	3,864.69	9,332.59
Wabasha.....	15,205.67	.....	2,135.66	582.44	1,702.89	19,179.35	4,902.89
Wadena.....	4,745.39	613.00	22.30	215.19	185.65	3,255.49	6,129.11
Waseca.....	5,076.98	1,175.57	5,697.84	2,942.48	7,399.94	6,158.55	4,766.33
Washington.....	36,736.73	.....	15,347.82	16,196.42	4,454.27	5,669.97	17,976.74
Watson.....	13,827.30	62.30	3,157.31	1,160.59	1,028.54	3,103.80	16,978.24
Wilkin.....	9,568.54	130.30	.....	2,876.63	28.41	16,557.78	2,671.24

TABLE NO. 7—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1912, ALSO SHOWING, FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

[illegible]

COUNTIES	TOWNSHIP TAXES			SCHOOL DISTRICT TAXES			
	Poor	Bonds and Interest other than "State Loans"	Delinquent Road	Other Special Taxes	Local One Mill	Bonds and Interest other than "State Loans"	Other Special Taxes
Aitkin.....		\$3,657.44	\$11,058.59	\$2,808.60	\$5,214.49	\$2,078.68	\$66,744.90
Anoka.....		2,107.89	2,107.89	311.46	4,844.78		45,065.60
Becker.....		7,065.42	7,065.42	1,114.19	7,269.11	4,205.59	71,097.40
Beltrami.....	\$5,282.42	1,174.62	20,605.98	4,305.48	6,608.43	8,221.24	100,220.16
Benton.....		405.92	2,348.32	2,07.46	3,921.03	904.86	28,401.84
Big Stone.....		160.06	4,175.99	4,945.81	5,377.76	548.73	40,907.32
Blue Earth.....		2,375.64	4,910.87		16,357.20		101,862.38
Brown.....		2,098.35	2,098.35		9,767.21		60,319.49
Carlton.....		3,191.41	5,956.38	1,304.36	5,380.54	9,574.68	79,310.48
Carver.....		980.97	980.97	1,942.29	7,608.73	39,263.82	36,263.82
Cass.....			10,953.78	991.79	5,131.78		80,009.72
Chippewa.....			2,254.91	28,065.51	7,322.89		47,667.62
Chicago.....		237.41	1,297.36		4,811.09	689.46	28,382.36
Clay.....		76.24	8,472.71		9,544.94	859.81	83,802.35
Clearwater.....		3,256.12	3,752.32	7.50	2,122.01		22,340.96
Cook.....		9,221.06			2,113.81	2,066.16	19,097.83
Cottonwood.....			5,337.58	1,182.61	8,287.09		58,069.20
Crow Wing.....	979.16		11,481.61	4,610.74	7,322.49	2,184.95	91,991.56
Dakota.....			1,661.61	108.00	11,862.22	2,152.60	100,062.54
Dodge.....			2,743.69		6,842.31		47,565.45
Douglas.....	1,347.80		1,095.90	49.93	6,735.86		52,929.88
Faribault.....		4,408.87	4,712.43	5,319.15	12,631.07	3,018.45	78,270.53
Fillmore.....	27,201.06	1,556.88	1,839.22	36,226.16	12,620.00		83,498.10
Freeborn.....			2,580.80		11,627.21		98,701.09
Goodhue.....		1,430.54	1,737.16		14,746.77	6,795.98	102,288.80
Grant.....	1,164.60		4,374.30	677.92	6,225.91		36,664.86
Henriepin.....	957.58			9,174.54	230,469.03		1,656,921.89
Houston.....		712.45	1,372.54		6,034.83	816.84	40,815.85
Hubbard.....	39.30		8,778.37	2,868.61	3,341.90		48,564.41
Isanti.....			1,418.78	7,241.98	3,310.53		27,611.53
Itasca.....	99.77		25,056.71	4,810.77	25,591.49	4,992.47	233,111.77
Jackson.....		17,351.61	4,006.92	1,899.89	9,969.37		70,548.13
Kanabec.....		25,513.60	8,264.30		2,360.30		30,508.76



TABLE NO. 7—Continued  
 ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1912, ALSO SHOWING,  
 FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	TOWNSHIP TAXES				SCHOOL DISTRICT TAXES		
	Poor	Bonds and Interest other than "State Loans"	Delinquent Road	Other Special Taxes	Local One Mill	Bonds and Interest other than "State Loans"	Other Special Taxes
Kandiyohi.....			2,279.70	3,281.61	9,316.03	1,092.54	58,483.53
Kittson.....		105.72	6,965.19	25,185.05	5,831.10	732.35	40,486.86
Koochiching.....		7,581.34	7,039.20	6,524.67	6,992.36		77,444.92
Lac qui Parle.....		806.04	1,416.13		9,502.10		70,818.93
Lake.....				5,353.40	4,470.63		52,392.56
Le Sueur.....	680.69		808.21	1,940.10	8,221.22		52,979.62
Lincoln.....			1,154.37	462.40	6,052.50		37,457.30
Lyon.....	15,595.45	18.22	3,367.25	666.89	10,060.52		69,692.26
McLeod.....	1,560.45		763.53	130.92	9,192.63	3,176.35	52,517.14
Mahnomen.....	2,850.08		4,907.07		1,377.18		14,694.90
Marshall.....		1,896.44	13,458.77	9,352.71	7,780.86	302.27	66,370.27
Martin.....	3,750.03		3,302.93	10,977.64	11,056.66	3,083.93	78,069.09
Meeker.....			2,602.78	220.42	8,267.46	350.82	55,080.79
Miller.....			8,457.85	671.89	3,210.63	731.35	43,701.46
Mille Lacs.....			6,939.82	2,300.58	7,433.25	645.18	78,554.76
Morrison.....	4,275.01	324.98	3,725.25		12,355.00		86,839.47
Mower.....			3,657.12	9,023.13	8,991.15		51,186.54
Murray.....			639.27		6,892.67		32,697.35
Nicollet.....			3,721.24	327.62	11,039.76		75,538.83
Nobles.....		91.49	5,955.49	19,314.01	6,580.87		56,882.67
Norman.....			2,624.13	3,522.81	11,198.40	17,346.15	81,151.09
Olmsted.....	3,889.53	488.79	7,246.33	229.97	13,695.01	10,700.50	122,257.52
Otter Tail.....	825.55	181.47	3,856.04	1,564.31	3,272.95		40,515.19
Pennington.....		6,411.14	17,012.39	3,723.62	5,532.82	2,060.57	71,870.69
Pine.....		329.91	1,763.54	1,114.82	6,547.77	117.20	49,418.75
Pipestone.....		329.91	17,477.91	381.01	14,217.48		174,545.46
Polk.....	8,597.81	1,012.23	2,129.98	163.96	6,080.06	687.42	50,627.12
Pope.....	1,495.28				137,432.03		782,324.83
Ramsey.....		231.37	5,799.68	661.55	2,303.38		77,703.44
Red Lake.....	646.90		3,129.53		11,535.70		76,817.21
Redwood.....			1,979.33	3,730.36	13,009.72		88,884.46
Renville.....			1,875.68		11,154.05		90,816.42
Rice.....	881.91	1,906.25	3,853.85	4,243.09	8,423.95	2,166.47	49,033.94
Rock.....		1,483.08	3,853.35	229.88	4,036.86		44,526.80
Roseau.....		7,652.35					

St. Louis.....	5,380.19	7,875.99	10,194.22	353,209.95	350,704.95	1,563,127.78
Scott.....		500.40	50.82	6,114.95	1,007.78	36,357.39
Sherburne.....	102.61	2,105.32	356.48	2,976.44	248.06	27,881.78
Sibley.....	1,047.41	907.98		8,622.70		41,942.58
Stearns.....	4,194.00	3,153.96		17,743.03	1,004.30	139,274.84
Steele.....		531.18		7,628.02		61,632.43
Stevens.....		3,626.40		5,497.10		46,666.03
Swift.....	253.79	3,219.90		7,523.42		46,921.38
Todd.....		6,408.07		7,190.15		78,642.31
Traverse.....		2,769.93		134.15		46,363.53
Wabasha.....		1,018.50		8,109.26		69,031.91
Wadena.....		3,232.44		2,731.51		30,398.23
Waseca.....	703.95	905.22		6,698.79		47,860.37
Washington.....	2,067.73	1,316.82		10,171.02	2,162.32	75,148.52
Watson.....	534.14	2,098.34		6,742.72	461.27	40,655.44
Wilkin.....		7,274.82		6,462.61		48,069.46
Winona.....	612.24	1,311.44		14,699.80	6,632.78	113,749.00
Wright.....		2,205.54		10,230.86	8,400.20	78,965.31
Yellow Medicine.....		1,711.07		9,164.28	486.98	57,019.11
Totals.....	\$94,833.21	\$112,264.01	\$384,643.10	\$1,381,612.27	\$403,844.47	\$9,336,197.14
Totals for year 1911.....	\$98,698.08	\$108,903.04	\$362,173.94	\$1,246,357.11	\$344,167.44	\$8,620,577.85
Totals for year 1910.....	65,496.48	111,016.36	337,603.39	1,203,279.72	299,949.98	8,081,440.40
Totals for year 1909.....	62,189.67	92,637.14	365,461.77	1,105,026.98	180,200.37	7,550,402.69
Totals for year 1908.....	57,086.32	116,912.25	322,239.53	1,154,849.48	210,442.00	7,028,144.62
Totals for year 1907.....	67,958.42	70,649.38	317,203.83	1,038,918.29	206,440.70	6,778,180.26
Totals for year 1906.....	54,477.69	87,223.04	251,262.39	90,207.53	196,157.33	5,998,876.72
Totals for year 1905.....	50,671.42	79,431.23	227,809.00	75,083.93	218,836.63	5,733,850.01
Totals for year 1904.....	47,002.54	63,118.43	199,384.18	845,291.41	240,300.18	6,398,350.05
Totals for year 1903.....	62,756.57	49,061.82	209,736.19	785,572.00	130,967.54	5,235,155.94
Totals for year 1902.....	46,182.89	70,646.18	146,696.84	45,090.81	108,500.21	4,626,403.27
Totals for year 1901.....	46,583.58	61,743.35	139,530.01	599,595.49	69,066.17	4,016,696.57
Totals for year 1900.....	38,133.95	59,983.47	119,675.23	586,892.72	79,116.56	3,620,049.45
Totals for year 1899.....	37,162.76	58,058.76	129,397.82	583,941.57	102,987.27	3,503,474.83
Totals for year 1898.....		56,937.57	153,689.29	577,841.71		3,353,219.35
Totals for year 1897.....		78,677.82	171,583.18	940,195.67		3,210,616.69
Totals for year 1896.....		89,240.05	200,807.84	588,376.89		2,695,383.05
Totals for year 1895.....		103,927.13	278,528.66	407,142.82		1,948,646.02
Totals for year 1890.....		71,365.29	148,539.01	257,688.91		1,073,636.95
Totals for year 1870.....				164,637.76		601,381.14

TABLE NO. 8

ABSTRACT OF TAXES OF THE SEVERAL COUNTIES OF THE STATE FOR THE YEAR 1912, ON "MONEY AND CREDITS," UNDER CHAPTER 285, GENERAL LAWS, 1911

COUNTIES	Total Value of Money and Credits	Rate of Taxa- tion— Mills	Total Taxes Levied	State Taxes— State Revenue	County Taxes— Revenue	City and Village Taxes— Revenue	Township Taxes— Revenue	School District Taxes— Special
Aitkin.....	\$107,114	3	\$21.34	\$53.56	\$53.56	\$107.11	.....	\$107.11
Anoka.....	295,874	3	887.66	147.94	147.94	295.89	.....	295.89
Becker.....	316,365	3	950.59	158.43	158.43	316.86	.....	316.87
Bellami.....	438,717	3	1,316.24	219.38	220.97	409.14	\$28.01	438.74
Benton.....	406,694	3	1,220.25	203.37	203.38	406.75	.....	406.75
Big Stone.....	419,071	3	1,260.31	210.05	210.06	420.10	.....	420.10
Blue Earth.....	1,251,318	3	3,754.28	625.71	625.71	944.42	307.00	1,251.44
Brown.....	918,278	3	2,754.83	459.14	459.14	918.28	.....	918.27
Carlton.....	617,715	3	1,853.29	308.88	308.88	617.77	.....	617.77
Cass.....	579,293	3	1,737.88	289.65	289.65	245.45	333.84	579.29
Cass.....	31,786	3	95.47	15.91	15.91	31.82	.....	31.83
Chippewa.....	738,736	3	2,216.21	369.36	369.37	738.74	.....	738.74
Chisago.....	489,491	3	1,468.29	244.71	244.72	489.43	.....	489.43
Clay.....	742,413	3	2,227.24	371.21	371.21	463.84	278.57	742.41
Clearwater.....	59,710	3	179.18	29.86	29.86	59.73	.....	59.73
Cook.....	3,420	3	10.26	1.71	1.71	3.42	.....	3.42
Cottonwood.....	595,915	3	1,787.72	297.95	297.95	595.91	.....	595.91
Crow Wing.....	397,677	3	1,192.99	198.84	198.83	397.66	.....	397.66
Dakota.....	1,177,927	3	3,533.78	588.96	588.96	1,177.93	.....	1,177.93
Dodge.....	634,394	3	1,903.18	317.20	317.20	634.39	.....	634.39
Douglas.....	522,079	3	1,566.47	261.07	261.08	522.16	.....	522.16
Fairbault.....	1,200,327	3	3,600.98	600.16	600.16	1,200.33	.....	1,200.33
Fillmore.....	1,617,516	3	4,852.62	808.76	808.76	1,617.54	.....	1,617.54
Freeborn.....	1,151,754	3	3,454.37	575.88	575.88	1,151.75	.....	1,151.86
Goodhue.....	2,964,233	3	8,892.73	1,482.12	1,482.13	2,964.24	.....	2,964.24
Grant.....	386,441	3	1,159.33	193.22	193.22	386.44	.....	386.45
Hennepin.....	41,445,451	3	124,336.40	20,722.74	20,722.74	41,445.46	366.69	41,445.46
Houston.....	658,504	3	1,975.49	329.25	329.25	291.81	.....	658.49
Hubbard.....	347,978	3	1,043.97	174.00	174.00	347.99	.....	347.98
Isanti.....	358,197	3	1,075.12	179.19	179.19	358.37	.....	358.37
Itasca.....	214,560	3	643.67	107.25	107.25	199.34	15.33	214.50
Jackson.....	594,536	3	1,783.61	297.37	297.37	594.53	.....	594.54
Kanabec.....	95,791	3	287.37	47.89	47.89	95.21	26.59	95.79
Kandiyohi.....	864,356	3	2,593.07	432.18	432.17	864.36	.....	864.36
Kittson.....	345,890	3	1,037.65	172.94	172.94	345.89	128.44	345.89
Koochiching.....	284,787	3	854.42	142.40	142.40	284.81	.....	284.81
Lac qui Parle.....	805,384	3	2,416.42	402.74	402.74	805.47	.....	805.47
Lake.....	62,698	3	188.09	31.45	31.45	62.89	.....	62.89
Le Sueur.....	442,822	3	1,328.48	221.41	221.41	442.82	.....	442.82
Lincoln.....	370,760	3	1,112.26	185.37	185.37	370.76	.....	370.76

Lyon.....	916.625	3	2,750.09	458.35	458.34	655.97	260.73	916.70
McLeod.....	746.372	3	2,239.20	373.20	373.20	455.15	291.25	746.40
Mahnonen.....	32.594	3	97.85	16.30	16.31	32.62		32.82
Marshall.....	523.855	3	1,571.56	261.93	261.93	347.13	176.72	523.85
Martin.....	756.870	3	2,270.60	378.43	378.43	756.87		756.87
Meeker.....	397.927	3	1,193.78	198.96	198.96	397.93		397.93
Millie Lacs.....	131.207	3	393.60	65.60	65.60	131.20		131.20
Morrison.....	514.333	3	1,543.00	257.17	257.17	514.33		514.33
Mower.....	738.233	3	2,214.81	369.14	369.14	738.27		738.27
Murray.....	377.012	3	1,131.31	188.55	188.55	377.01	172.04	377.11
Nicoll.....	610.225	3	1,830.70	305.05	305.12	610.26		610.27
Nobles.....	701.973	3	2,106.20	351.03	351.03	702.07		702.07
Norman.....	662.974	3	1,988.92	331.49	331.49	662.97		662.97
Olmsed.....	1,140.340	3	3,421.02	570.17	570.17	1,140.34		1,140.34
Otter Tail.....	1,421.840	3	4,265.52	710.92	710.92	1,421.84		1,421.84
Pennington.....	201.809	3	605.26	100.88	100.88	201.75		201.75
Pine.....	231.963	3	696.88	115.98	115.98	231.96		231.96
Pipestone.....	461.633	3	1,334.94	230.84	230.84	461.61		461.61
Polk.....	1,089.152	3	3,267.44	544.57	544.57	1,089.15		1,089.15
Pope.....	487.150	3	1,461.47	243.58	243.58	487.15		487.15
Ramsey.....	25,595.161	3	76,785.48	12,797.58	12,797.58	25,595.16		25,595.16
Red Lake.....	96.683	3	280.06	48.34	48.34	96.69		96.69
Redwood.....	684.297	3	2,048.98	341.49	341.49	683.00		683.00
Renville.....	971.850	3	2,915.50	485.92	485.92	971.83		971.83
Rice.....	1,630.439	3	4,891.45	815.24	815.24	1,630.48		1,630.49
Rock.....	581.717	3	1,745.28	290.88	290.88	581.76		581.76
Roseau.....	223.182	3	665.11	110.85	110.85	221.71		221.70
St. Louis.....	12,494.652	3	37,483.95	6,247.32	6,247.33	12,494.65		12,494.65
Scott.....	339.225	3	1,017.80	169.61	169.61	339.26		339.32
Sherburne.....	156.263	3	468.76	78.12	78.12	156.25		156.27
Sibley.....	607.509	3	1,822.67	303.77	303.78	607.56		607.56
Stearns.....	1,589.450	3	4,768.35	794.72	794.72	1,589.45		1,589.46
Steele.....	744.029	3	2,232.09	372.02	372.01	744.03		744.03
Stevens.....	412.905	3	1,238.68	206.45	206.45	410.25	2.64	412.89
Swift.....	669.816	3	2,008.91	334.82	334.81	669.64		669.64
Todd.....	336.044	3	1,008.82	168.15	168.16	336.04		336.20
Traverse.....	286.978	3	860.99	143.50	143.50	287.00		286.99
Wabasha.....	1,186.303	3	3,559.21	593.20	593.20	1,186.40		1,186.41
Wadena.....	170.410	3	511.34	85.22	85.22	170.45		170.45
Waseca.....	629.229	3	1,887.83	314.64	314.64	629.31		629.31
Washington.....	1,197.727	3	3,593.20	598.81	598.81	1,197.74		1,197.74
Watsonwan.....	502.380	3	1,507.16	251.20	251.20	502.38		502.38
Wilkin.....	186.084	3	558.25	93.04	93.04	186.08		186.09
Winona.....	4,959.919	3	14,879.81	2,479.97	2,479.96	4,959.94		4,959.94
Wright.....	670.815	3	2,012.63	335.42	335.42	670.81		670.80
Yellow Medicine.....	802.623	3	2,408.02	401.33	401.34	802.67		802.68
Totals.....	\$134,826.568	3	\$404,477.57	\$97,412.82	\$97,414.68	\$131,612.97	\$3,211.68	\$134,825.42
Totals for year 1911.....	115,676.126	3	347,025.04	57,838.12	57,840.86	113,230.81	2,440.89	115,674.36

TABLE NO. 9

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1913, ALSO SHOWING:  
FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	Number of Acres of Land exclusive of Town Lots	Value of Land (other than town lots) in- cluding Struc- tures thereon	Average Value per Acre	Value of Town and City Lots including Structures thereon	Value of Taxable Personal Property	TOTAL VALUE	Average Rate Taxation Mills	TOTAL TAXES LEVIED
Attkin.....	1,059,583.00	\$4,438,196	\$4.19	\$440,615	\$437,244	\$5,316,055	54.90	\$292,101.75
Anoka.....	265,867.66	3,217,497	12.10	1,119,430	630,909	4,987,836	37.40	187,557.40
Becker.....	734,701.49	5,149,237	7.01	976,674	1,245,373	7,371,284	34.16	251,829.86
Beltzumi.....	839,023.26	3,795,820	4.42	1,354,110	1,673,867	6,223,397	72.34	493,618.71
Benton.....	238,498.26	2,957,811	11.60	552,008	622,491	3,133,210	34.81	143,862.31
Big Stone.....	323,614.81	3,978,543	12.29	985,675	873,674	5,637,892	31.26	173,140.23
Brown.....	471,227.35	9,424,456	20.00	3,765,584	2,488,105	15,678,145	31.85	499,594.41
Burns.....	380,252.08	6,486,509	17.05	2,034,852	1,458,841	9,980,202	27.00	269,746.03
Carlton.....	501,699.80	2,573,641	5.12	861,387	2,046,886	5,481,864	27.60	316,190.11
Cass.....	936,831.36	5,817,262	26.27	850,779	1,115,480	7,783,521	24.60	191,169.78
Chippewa.....	369,088.18	5,613,000	15.20	859,590	1,098,590	7,571,180	51.20	273,907.13
Chicago.....	264,461.00	3,524,002	13.32	635,104	503,822	5,347,291	32.15	243,397.31
Clay.....	660,600.43	6,656,270	10.17	1,507,724	1,095,930	4,976,962	29.30	145,937.92
Clearwater.....	441,937.35	1,793,875	4.03	132,309	817,856	2,155,331	37.41	365,502.82
Cook.....	471,445.60	1,923,252	16.45	61,744	229,147	2,052,334	40.22	39,689.37
Cottonwood.....	405,279.17	6,968,359	16.45	653,090	1,132,320	8,451,378	54.99	112,858.92
Crow Wing.....	617,625.89	4,104,740	6.64	2,540,421	958,930	7,601,091	46.79	355,816.15
Dakota.....	357,422.00	6,926,213	19.38	2,249,430	1,936,346	12,111,989	35.22	420,776.98
Dodge.....	277,112.12	5,225,093	18.86	663,729	7,001,363	12,111,989	28.20	198,548.39
Douglas.....	397,088.40	4,619,816	11.03	1,076,979	1,186,685	6,863,480	39.90	212,675.34
Faribault.....	445,456.94	9,586,761	21.52	1,703,080	12,626,789	374,821.35	29.20	380,710.93
Fillmore.....	547,437.00	6,698,437	17.69	1,284,501	1,859,223	12,842,161	29.65	380,710.93
Freeborn.....	430,312.00	7,920,999	18.03	1,938,607	2,039,318	11,898,924	34.00	401,658.23
Goodhue.....	484,280.00	9,139,751	18.87	3,099,583	2,809,029	15,048,363	30.39	457,407.89
Grant.....	345,619.19	4,126,401	11.94	350,964	874,744	5,352,109	21.55	158,341.60
Hennepin.....	295,674.73	14,582,365	49.35	108,033,145	53,861,136	236,476,646	41.45	9,813,508.66
Houston.....	360,489.00	2,385,967	12.72	606,076	932,551	6,125,594	30.85	187,767.66
Hubbard.....	558,069.86	4,598,473	4.29	396,065	706,137	3,500,705	31.60	181,346.18
Isanti.....	280,294.29	2,626,009	9.33	214,085	634,833	3,475,327	36.33	126,269.67
Itasca.....	1,290,602.79	23,582,009	18.27	1,128,556	1,003,942	25,714,507	39.42	1,013,651.70
Jackson.....	441,038.87	7,962,674	18.05	873,681	1,386,406	10,222,740	31.70	324,136.67
Kandake.....	335,660.62	2,011,187	5.99	131,781	283,790	2,426,758	50.03	122,083.49
Kandake.....	493,203.00	6,423,203	13.03	1,576,031	9,473,487	282,995.91	29.87	282,995.91
Kandake.....	623,500.75	4,921,053	7.89	336,378	726,372	5,983,221	35.10	210,125.32
Kandake.....	787,364.92	5,149,759	6.54	1,018,356	755,917	6,924,032	52.55	364,171.04

Lac qui Parle.....	492,626.39	7,536,777	15.30	799,739	1,351,943	9,688,459	29.12	282,104.69
Lake.....	529,731.13	3,363,339	4.05	638,783	266,663	4,268,755	40.42	196,163.76
Le Sueur.....	280,010.69	9,917,214	21.13	1,181,512	1,181,512	8,280,068	28.10	234,299.60
Lincoln.....	333,637.88	4,984,863	14.60	1,452,426	827,111	6,174,400	28.10	173,818.13
Lyon.....	446,383.19	7,356,063	16.43	1,420,696	1,449,039	10,205,738	31.60	323,401.28
McLeod.....	307,349.00	6,792,398	22.09	1,152,296	1,423,575	9,368,269	27.90	261,389.72
Malmonen.....	263,598.45	1,789,707	6.78	140,612	180,093	2,110,412	38.40	81,102.70
Marshall.....	995,811.91	6,290,350	6.32	664,812	1,152,826	8,097,968	41.55	336,479.21
Martin.....	447,008.00	8,771,972	19.60	1,164,868	1,516,650	11,453,490	33.30	381,949.69
Meeker.....	377,756.06	3,361,498	16.84	835,848	1,217,830	8,415,176	29.24	246,092.03
Mille Laes.....	362,033.06	2,425,624	6.70	462,706	447,732	3,386,122	50.81	169,524.79
Morrison.....	706,136.39	5,139,037	7.27	1,087,520	1,325,893	7,552,450	42.46	320,737.35
Mower.....	448,717.00	8,435,747	18.80	2,429,048	1,758,083	12,622,878	32.53	410,743.71
Murray.....	441,840.45	7,642,162	17.30	450,262	1,061,726	9,154,150	26.70	245,214.94
Nicollet.....	276,767.90	4,859,488	17.40	929,936	1,263,837	7,033,261	24.36	171,909.69
Nobles.....	451,186.38	8,573,596	19.02	1,121,480	1,620,536	11,324,612	24.15	273,674.80
Norman.....	555,768.94	5,218,365	9.40	467,470	1,051,704	6,737,569	31.30	212,190.81
Olmsted.....	145,114.49	7,754,456	18.17	2,266,407	1,668,835	11,476,698	36.19	415,813.14
Otter Tail.....	1,245,766.51	10,035,078	8.05	1,780,921	2,225,009	14,047,008	34.80	490,834.74
Pennington.....	340,534.24	2,130,904	6.32	801,780	488,555	3,441,299	61.50	211,875.17
Pine.....	890,045.10	4,609,604	5.14	432,562	663,135	5,705,301	48.20	274,921.66
Pipestone.....	293,215.78	9,850,827	17.55	2,492,945	858,102	6,633,950	29.65	196,865.91
Polk.....	1,248,006.19	4,628,241	7.89	625,247	2,153,133	14,496,905	42.80	910,505.70
Pope.....	421,614.76	1,858,590	10.96	108,226,757	939,802	6,200,466	30.81	47,800,644.79
Ramsey.....	51,634.00	1,838,500	35.60	218,247	325,221	12,934,294	33.41	191,081.01
Red Lake.....	270,137.19	8,938,434	6.88	1,174,830	1,623,803	11,737,081	47.00	111,503.40
Redwood.....	546,763.19	16,358,495	16.35	1,174,830	1,623,803	11,737,081	25.44	299,256.77
Renville.....	620,987.00	10,020,095	16.08	1,338,655	1,873,350	13,232,100	25.47	336,997.94
Rice.....	313,333.77	6,456,660	20.60	3,104,862	1,768,915	11,330,437	33.93	384,658.23
Rock.....	304,373.00	6,421,497	21.09	980,141	1,179,890	8,581,528	25.60	220,792.82
Roseau.....	740,001.96	3,481,815	4.71	266,241	533,924	4,281,980	49.20	210,670.16
St. Louis.....	3,100,419.00	255,739,508	82.48	40,113,597	18,964,165	314,817,268	26.91	8,379,099.31
Scott.....	222,089.00	4,689,465	21.11	708,450	813,356	6,211,271	23.77	147,725.84
Sherburne.....	274,082.37	2,612,252	9.60	70,430	400,791	8,780,601	33.40	106,125.17
Sibley.....	371,353.80	6,964,515	18.76	661,698	1,154,388	3,063,473	33.70	208,451.27
Stearns.....	850,087.45	10,843,202	12.75	4,033,688	3,248,026	15,144,916	30.60	355,802.19
Steele.....	270,690.63	5,132,150	18.96	1,398,404	1,291,007	7,821,561	30.90	239,722.45
Stevens.....	352,891.73	4,263,672	12.08	620,001	858,927	5,651,600	32.15	181,742.20
Swift.....	472,128.35	5,914,947	12.52	740,279	1,043,720	7,707,946	26.50	215,394.08
Todd.....	389,350.20	5,473,838	9.25	814,985	1,084,677	7,307,500	35.90	263,069.74
Traverse.....	363,920.76	4,800,403	13.19	523,006	1,286,893	8,262,943	26.20	153,757.22
Wabasha.....	339,057.64	5,280,789	15.57	1,725,160	1,286,893	8,262,943	31.72	263,235.21
Wadena.....	332,976.02	1,829,988	5.50	451,599	517,856	2,709,743	31.72	118,637.94
Waseca.....	265,487.37	5,069,299	19.09	804,767	1,009,427	6,883,493	42.40	188,986.62
Washington.....	243,504.69	4,324,470	17.76	3,336,287	2,203,106	10,363,857	27.46	321,950.74
Watson.....	274,519.82	5,017,691	18.38	864,261	1,704,102	6,896,054	31.06	189,976.48
Wilkin.....	472,990.84	5,235,891	11.28	528,196	1,711,240	6,575,300	30.51	200,634.85
Winona.....	400,219.00	7,752,437	16.95	5,163,870	3,106,477	15,032,784	34.16	314,470.71
Wright.....	418,830.04	7,752,437	16.95	1,069,611	1,645,876	10,487,685	30.36	316,440.78
Yellow Medicine.....	477,491.14	7,280,184	15.27	841,895	1,349,516	9,481,595	26.10	247,536.56
Totals.....	43,825,159.65	\$753,441,584	\$17.19	\$411,623,032	\$204,905,686	\$1,369,970,302	33.40	45,763,382.65

TABLE NO. 9—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1913, ALSO SHOWING, FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	Number of Acres of Land exclusive of Town Lots	Value of Land (other than town lots) including Structures thereon	Average Value per Acre	Value of Town and City Lots including Structures thereon	Value of Taxable Personal Property	TOTAL VALUE	Average Rate Taxation Mills	TOTAL TAXES LEVIED
Totals for year 1912	43,453,279.63	\$751,083,372	\$17.28	\$403,186,363	\$185,489,012	\$1,339,758,747	27.74	\$38,162,527.79
Totals for year 1911	43,034,666.28	664,930,374	15.45	370,595,899	177,041,521	1,212,567,794	29.67	35,974,753.91
Totals for year 1910	42,649,417.69	651,690,187	15.28	361,852,630	181,419,495	1,194,962,312	27.92	33,373,921.46
Totals for year 1909	41,768,490.81	607,458,044	14.54	324,797,213	176,350,495	1,108,605,752	27.79	30,813,670.15
Totals for year 1908	41,331,288.85	582,030,504	14.08	316,963,277	166,016,420	1,065,010,201	26.98	28,732,636.92
Totals for year 1907	40,376,115.63	579,004,144	14.23	302,875,385	166,320,929	1,048,200,458	25.91	27,162,153.73
Totals for year 1906	40,088,479.21	458,710,317	11.44	294,874,739	163,432,357	917,017,413	25.60	23,472,577.06
Totals for year 1905	39,521,333.17	433,083,789	10.96	275,220,431	144,729,315	853,033,535	26.20	22,355,326.25
Totals for year 1904	38,944,729.17	431,032,486	11.06	270,176,562	144,688,062	845,897,110	24.77	20,989,645.17
Totals for year 1903	36,680,025.94	380,104,543	10.08	264,321,468	132,443,798	786,869,809	25.32	19,926,197.55
Totals for year 1902	37,756,230.00	387,908,085	10.27	259,746,675	114,105,514	761,760,274	24.3	18,520,946.60
Totals for year 1901	36,900,284.00	267,340,220	7.25	225,900,350	107,840,044	600,980,614	27.1	16,269,671.55
Totals for year 1900	36,766,382.00	266,639,396	7.25	222,574,057	98,303,235	588,016,688	25.4	14,963,901.76
Totals for year 1899	35,946,834.00	252,180,126	7.02	240,095,048	92,808,154	583,083,328	24.8	14,539,285.91
Totals for year 1898	32,426,007.00	249,152,259	7.71	306,938,628	85,114,394	641,250,281	23.0	14,770,864.91
Totals for year 1890	28,784,958.00	211,901,154	7.36	284,657,214	92,261,847	588,320,215	21.06	12,707,563.94
Totals for year 1885	23,820,891.00	171,292,340	7.19	145,716,524	82,720,906	398,729,766	20.9	8,383,696.67
Totals for year 1880	17,815,310.00	138,802,999	7.80	64,670,638	54,581,906	258,055,543	16.2	4,191,811.41
Totals for year 1870	10,536,921.00	46,236,193	4.39	20,985,155	19,957,909	87,179,257	30.0	2,619,764.17
Totals for year 1860						36,753,408		

COUNTIES	STATE TAXES			COUNTY TAXES				
	State Revenue, Soldiers' Relief, State Road and Bridge, Prison Building and other Funds	School and University Tax	Interest and Principal on State Loans	Revenue	Road and Bridge	Poor	Bonds and Interest other than "State Loans"	Other Taxes
Aitkin.....	\$20,200.98	\$6,538.74	\$22,409.63	\$26,154.93	\$15,629.12	\$6,060.25	\$15,788.55	\$12,708.39
Anoka.....	18,953.90	6,135.09	8,682.49	16,958.44	14,962.99	2,493.91	1,646.54	10,833.53
Becker.....	28,744.06	9,064.57	16,877.82	32,426.16	10,319.72	10,320.54		13,836.25
Beltrami.....	25,928.44	8,392.58	29,998.02	45,034.23	20,470.01		35,003.69	49,051.17
Benton.....	15,710.36	5,085.19	9,277.05	20,671.57	12,402.93	975.92	2,067.17	
Big Stone.....	21,043.99	6,811.63	10,346.43	20,102.55	6,091.98	1,107.58	830.68	1,107.58
Brown.....	59,604.32	19,292.97	9,319.30	59,604.32	39,213.40	12,077.68		8,229.15
Blue Earth.....	37,953.73	12,284.98	7,895.28	25,983.27	15,704.18	11,262.82		
Carlton.....	20,832.12	6,742.99	9,764.20	25,053.37	16,446.41	7,674.99		
Carver.....	29,577.36	9,573.71	2,810.36	25,452.11	14,788.70		5,692.95	28,342.76
Cass.....	20,316.88	6,581.40	4,277.37	26,751.48	15,800.93	5,424.44	21,385.07	1,032.44
Chippewa.....	28,801.08	9,322.38	5,226.93	21,281.97	12,884.71	7,048.76	2,273.74	3,334.37
Chicago.....	18,912.46	6,121.99	4,305.78	20,758.94	7,963.14	3,981.57	497.72	5,637.25
Clay.....	37,191.55	12,038.28	13,600.13	48,936.28	15,170.20		7,046.74	48,517.66
Clearwater.....	8,197.32	2,653.86	1,818.51	16,411.92	6,472.38	862.95	2,819.05	2,477.36
Cook.....	7,798.85	2,624.36	5,415.88	22,826.40	6,156.98	2,052.35	17,034.28	
Cottonwood.....	32,126.73	10,398.97	15,114.63	37,004.64	11,837.33	845.34	845.34	3,383.76
Crow Wing.....	28,895.67	9,352.97	11,942.05	49,727.14	15,968.70	7,628.00	4,562.42	6,614.86
Dakota.....	46,030.43	14,896.83	24,883.27	49,727.14	17,440.20	3,500.68		205.56
Dodge.....	26,005.31	8,611.72	2,899.03	17,494.16	14,002.79			5,228.49
Douglas.....	26,186.56	8,476.18	3,464.50	25,004.00	5,030.51			19,474.63
Faribault.....	48,796.79	15,776.95	23,066.66	32,067.00	32,067.00	6,413.42		139.30
Fillmore.....	48,814.55	15,600.68	10,486.35	30,850.54	30,821.99	3,469.69		
Freeborn.....	45,226.35	14,835.67	17,671.30	26,540.76	17,852.77	15,102.92		
Goodhue.....	57,228.15	18,523.85	15,192.10	42,168.24	38,101.93	12,048.02		
Grant.....	20,335.82	6,583.21	6,306.42	10,650.90	10,597.33			9,648.56
Hennepin.....	900,631.85	291,487.95	6,414.66	710,946.16				
Houston.....	23,282.13	7,534.79	6,456.06	24,323.64	18,380.69	3,676.13		3,500.91
Hubbard.....	13,303.19	4,305.89	8,834.01	17,528.11	9,346.55	3,500.91	4,551.12	6,491.54
Isanti.....	13,206.84	4,274.83	4,695.41	15,983.61	10,426.00	3,718.77		3,597.50
Itasca.....	97,732.92	31,633.59	13,594.60	90,017.44	77,161.22	20,061.96	15,173.87	



TABLE NO. 9.—Continued  
ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1913, ALSO SHOWING  
FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	STATE TAXES				COUNTY TAXES			
	State Revenue, Soldiers' Relief, State Road and Bridge, . . . Prison Building and other Funds	School and University Tax	Interest and Principal on State Loans	Revenue	Road and Bridge	Poor	Bonds and Interest other than "State Loans"	Other Taxes
Jackson.....	38,885.73	12,586.74	3,133.37	29,880.13	15,042.83	1,536.24	.....	.....
Kandakee.....	9,221.75	2,984.92	7,264.33	16,087.48	7,037.65	1,941.44	.....	1,826.71
Kandiyohi.....	36,031.36	11,662.77	8,567.66	18,015.73	18,015.73	.....	.....	28,833.17
Kittson.....	22,768.55	7,369.77	13,830.06	18,574.29	12,582.52	6,590.84	.....	24,316.27
Koochiching.....	26,311.24	8,516.60	29,788.24	34,624.76	20,771.52	13,848.01	13,225.00	7,817.08
Lac qui Parle.....	36,878.72	11,937.08	8,962.91	18,439.35	15,236.74	6,793.44	27,084.32	.....
Lake.....	16,221.28	5,250.52	2,633.08	21,343.78	12,806.27	9,049.75	2,049.00	9,049.74
Le Sueur.....	31,464.74	10,184.73	9,671.01	26,499.93	10,515.94	1,978.12	.....	14,076.43
Lincoln.....	23,493.19	7,604.31	2,047.45	19,783.24	8,346.13	5,112.99	.....	11,169.94
Lyon.....	38,858.33	12,577.84	11,909.45	35,788.33	30,677.76	9,377.38	9,377.38	13,481.97
McLeod.....	35,633.87	11,534.03	10,773.43	24,381.10	9,377.38	.....	506.47	7,821.88
Mahnomen.....	8,019.54	2,595.78	5,688.35	14,991.39	8,019.54	1,055.17	.....	60,841.69
Marshall.....	30,828.92	9,976.31	10,393.41	39,767.20	15,424.03	2,197.99	.....	53,698.81
Martin.....	43,576.25	14,105.09	8,013.38	25,255.28	25,225.53	3,096.34	.....	8,990.60
Meeker.....	31,995.58	10,356.54	13,513.18	25,259.76	15,745.07	.....	.....	2,594.67
Mille Lacs.....	12,677.26	4,103.43	19,491.55	16,547.18	9,641.35	500.42	6,830.83	15,781.31
Morrison.....	28,699.09	9,286.34	11,739.01	38,024.74	16,617.02	17,672.02	.....	187.74
Mower.....	47,966.92	15,526.13	12,280.16	33,704.00	37,868.67	3,020.80	.....	12,427.66
Murray.....	34,785.78	11,259.60	11,113.26	20,223.34	11,900.41	7,038.11	.....	2,652.69
Nicollet.....	26,744.85	8,656.91	7,031.44	27,941.36	10,211.20	4,084.48	.....	6,815.44
Nobles.....	43,114.09	13,955.37	8,632.96	20,535.90	12,061.97	9,027.99	.....	27,968.34
Norman.....	25,605.80	8,285.85	4,545.74	17,042.23	33,288.07	8,035.17	.....	.....
Olustad.....	43,619.09	14,118.70	2,420.83	36,991.51	35,150.64	561.91	.....	15,478.45
Other Tail.....	53,428.97	17,293.77	11,944.20	65,116.47	7,127.15	.....	3,443.01	30,887.00
Pennington.....	13,083.01	4,234.54	.....	17,214.70	.....	.....	5,705.32	.....
Pine.....	21,690.11	7,017.49	17,297.82	28,626.55	11,410.66	6,946.33	.....	11,410.20
Pipestone.....	26,208.97	8,159.68	7,432.85	22,103.41	6,036.85	.....	.....	54,916.12
Polk.....	56,185.07	17,831.01	19,558.55	40,132.30	33,342.73	3,044.25	.....	14,932.75
Pope.....	23,506.71	7,626.65	11,114.61	17,981.12	7,440.49	.....	.....	.....
Ramsey.....	543,160.31	176,806.18	1,343.70	781,850.68	.....	.....	4,708.09	7,092.93
Red Lake.....	9,012.05	2,916.90	2,280.47	18,289.18	6,993.23	.....	.....	.....

Redwood.....	44,892.66	14,466.46	3,153.99	20,586.58	12,231.60	2,117.06			39,810.58
Reville.....	50,352.79	16,298.35	9,960.84	39,752.05	19,576.06				3,088.00
Rice.....	13,942.63	17,631.76	17,631.76	43,968.17	25,051.22				1,270.23
Rock.....	32,693.46	10,545.27	11,161.97	18,923.37	12,446.72	4,080.80			
Road.....	16,272.37	5,267.13	5,732.38	21,110.98	9,977.50	2,574.46			
St. Louis.....	1,196,305.62	387,252.64	67,757.72	230,261.13	530,152.28	4,706.09			30,312.02
Shelby.....	32,602.83	7,639.86	7,639.86	25,474.02	6,172.42				91,267.00
Shiloh.....	11,717.16	3,792.66	6,452.34	13,166.93	7,708.45				344.33
Shiloh.....	33,866.84	10,068.83	3,359.92	21,965.06	12,036.85				4,788.55
Stearns.....	68,986.19	22,329.63	27,247.63	60,078.58	30,136.04				3,914.88
Steele.....	29,721.91	6,920.61		21,591.32	13,081.98				
Stevens.....	41,508.73	6,960.99	12,563.70	17,547.86	8,490.20	5,508.77			6,778.34
Swift.....	29,335.82	9,495.57	11,295.91	25,244.61	15,439.99				6,291.81
Todd.....	28,025.95	9,071.58	12,858.59	25,961.62	14,012.54	7,006.56			14,031.50
Traverse.....	22,636.59	7,327.12	14,296.84	24,599.36	5,003.90	2,859.36			5,684.23
Wabasha.....	31,532.98	10,206.88	2,271.96	40,518.98	24,049.22	8,292.82			3,317.16
Wadena.....	10,639.37	3,443.80	11,261.82	13,999.20	7,195.56				8,177.49
Waseca.....	26,358.45	8,472.13	973.28	22,042.34	14,946.70	2,066.37			4,660.16
Washington.....	39,382.63	12,747.58	5,808.89	37,311.30	10,363.87				
Watson.....	26,167.00	8,469.87	4,190.73	18,598.69	6,886.07	4,820.39			482.19
Wilkin.....	24,984.29	8,085.94	6,007.44	14,765.26	8,021.17	4,010.53			2,067.49
Winona.....	57,200.56	18,514.91	7,098.00	47,111.70	22,582.80	7,073.27			25,383.03
Wright.....	39,871.24	12,905.67	9,395.03	29,903.40	3,042.79				5,682.35
Yellow Medicine.....	11,662.38	11,662.38	8,627.67	28,824.05	15,075.74	7,964.53			2,545.02
Totals.....	\$5,210,456.92	\$1,886,096.96	\$878,096.04	\$4,011,331.89	\$1,874,290.89	\$410,180.88	\$480,551.49	\$948,259.06	
Totals for year 1912.....	\$3,150,973.27	\$1,649,040.52	\$731,265.91	\$3,692,308.29	\$1,254,931.57	\$400,763.10	\$352,417.33	\$789,846.65	
Totals for year 1911.....	3,216,055.27	1,492,630.28	737,002.09	3,484,880.29	1,108,134.61	392,452.49	491,658.24	755,744.15	
Totals for year 1910.....	1,757,738.06	1,470,490.70	639,598.01	3,540,769.83	1,012,432.25	379,398.77	459,236.89	736,244.95	
Totals for year 1909.....	1,742,743.19	1,364,256.34	592,650.71	3,451,650.20	969,940.75	357,828.26	550,083.73	594,462.95	
Totals for year 1908.....	2,240,460.43	1,309,946.75	542,003.78	3,134,612.25	796,472.59	327,599.19	351,970.65	546,673.71	
Totals for year 1907.....	2,358,460.17	1,289,282.18	460,291.92	2,970,319.84	654,737.34	331,355.30	160,280.86	490,003.59	
Totals for year 1906.....	1,421,387.65	1,127,970.12	414,020.46	2,689,110.29	496,044.44	304,660.65	221,693.47	387,534.83	
Totals for year 1905.....	1,538,801.01	1,049,294.04	337,131.78	2,527,530.67	524,543.24	301,089.37	289,317.23	320,592.92	
Totals for year 1904.....	1,264,007.16	1,040,403.27	308,996.57	2,303,800.76	460,108.70	324,315.71	385,686.27	219,017.76	
Totals for year 1903.....	990,224.91	936,840.07	331,518.24	2,246,590.99	471,902.05	377,644.08	360,921.01	240,935.58	
Totals for year 1902.....	961,734.98	739,439.76	344,273.18	1,828,800.04	375,204.00	307,871.63	344,776.38	233,083.92	
Totals for year 1901.....	941,472.15	723,265.72	335,844.47	1,791,237.46	277,759.63	253,058.35	84,921.41	63,227.18	
Totals for year 1900.....	994,694.62	720,071.79	312,000.36	1,847,546.02	230,634.90	311,563.49	311,563.49	270,287.17	
Totals for year 1899.....	1,154,929.68	737,991.68	192,769.63	1,706,596.82	329,352.60	279,359.97	253,023.62	128,077.38	
Totals for year 1898.....	1,188,009.20	588,562.12	88,645.56	1,540,726.60	222,855.04	162,117.99	105,858.52	184,082.27	
Totals for year 1897.....	759,032.58			1,294,333.69	224,027.38	162,117.99		82,438.49	
Totals for year 1896.....	561,005.08			1,807,371.32	130,718.44			110,184.82	
Totals for year 1895.....	435,864.31			417,076.08	127,807.08			100,288.47	
Totals for year 1890.....	147,013.63								

Totals for year 1912	\$3,310,953.27	\$1,649,040.52	\$731,265.01	\$3,692,308.00	\$1,254,931.57	\$302,463.10	\$352,417.33	\$789,840.65
Totals for year 1913	3,310,953.27	1,492,630.22	737,000.00	3,584,800.23	1,068,341.29	329,459.27	349,458.24	736,744.16
Totals for year 1914	1,755,538.04	1,492,630.22	692,500.00	3,454,800.23	1,032,432.91	329,459.27	349,458.24	736,744.16
Totals for year 1915	1,755,538.04	1,364,256.34	692,500.00	3,454,800.23	1,032,432.91	329,459.27	349,458.24	736,744.16
Totals for year 1916	1,742,243.19	1,364,256.34	692,500.00	3,454,800.23	1,032,432.91	329,459.27	349,458.24	736,744.16
Totals for year 1917	2,340,079.13	1,309,946.75	542,000.98	3,131,612.23	766,747.34	329,459.27	349,458.24	736,744.16
Totals for year 1918	2,358,460.47	1,280,282.18	466,291.92	2,976,319.84	751,737.34	331,355.30	349,458.24	736,744.16
Totals for year 1919	1,421,387.65	1,127,970.12	414,020.46	2,689,110.20	496,044.44	301,689.65	349,458.24	736,744.16
Totals for year 1920	1,538,801.04	1,049,294.04	327,131.78	2,527,530.67	524,543.24	301,689.65	349,458.24	736,744.16
Totals for year 1921	1,264,671.06	1,049,294.04	308,986.72	2,483,819.96	462,343.96	301,689.65	349,458.24	736,744.16
Totals for year 1922	1,180,006.75	967,816.05	319,989.57	2,305,800.76	450,108.70	324,315.71	381,790.55	320,592.92
Totals for year 1923	990,224.98	936,840.07	331,518.24	2,246,390.99	417,902.05	377,644.08	300,021.31	240,835.58
Totals for year 1924	961,734.98	739,439.76	344,273.18	1,828,800.04	375,204.00	307,871.63	243,083.92	233,083.92
Totals for year 1925	941,472.15	723,265.72	335,844.47	1,791,237.46	277,759.63	333,149.20	325,055.35	84,921.44
Totals for year 1926	904,094.62	720,071.70	312,000.36	1,847,546.02	277,759.63	250,634.90	311,563.49	83,227.81
Totals for year 1927	1,154,029.68	737,991.68	192,769.63	1,706,596.82	329,352.60	279,359.97	270,287.17	270,287.17
Totals for year 1928	1,188,009.20	588,562.12	88,645.56	1,540,726.60	222,855.04	325,023.62	128,077.39	128,077.39
Totals for year 1929	759,032.58			1,294,333.69	222,855.04	222,855.04	162,117.99	184,082.27
Totals for year 1930	561,005.08			1,807,371.32	234,027.38	162,117.99	100,288.47	82,438.49
Totals for year 1931	435,864.31			417,076.08	130,718.44	130,718.44	110,184.82	110,184.82
Totals for year 1932	147,013.63				127,807.08			

TABLE NO. 9—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1913, ALSO SHOWING, FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	CITY AND VILLAGE TAXES					TOWNSHIP TAXES		
	Revenue	Road and Bridge	Poor	Bonds and Interest other than "State Loans"	Local Assessments	Other Taxes	Revenue	Road and Bridge
Atlin.	\$7,098.06	\$5,712.90		\$997.12	\$346.48	\$658.55	\$8,994.10	\$8,588.30
Auoka.	3,155.80	606.46		2,135.34	2,985.53	4,908.91	3,776.41	24,609.57
Becker.	10,951.84	3,057.73		7,848.14	16,960.18	3,759.86	7,588.33	12,228.44
Betrani.	25,689.01	1,093.89	3,712.02	2,581.17	2,731.27	14,167.56	9,131.15	25,960.12
Benton.	6,412.42	203.62	138.39	1,080.54	3,395.39	4,004.18	4,670.36	11,418.99
Rig Stone.	6,067.44			144.70	6,095.33	2,798.70	3,336.72	10,484.27
Blue Earth.	104,893.80	14,180.27					43,693.38	
Brown.	6,903.97				1,493.15	9,185.28	8,002.29	26,020.41
Carlton.					1,631.80	70,008.03	4,752.89	16,183.48
Carver.	9,644.72			1,004.41	15.43		16,265.01	24,468.18
Cass.	10,209.17					269.52	7,999.96	33,602.60
Chippewa.	6,969.03	7,863.99		4,508.70	1,746.65	5,171.85	3,411.90	27,230.99
Chicago.	14,547.52	196.34		1,026.84	101.80		3,078.54	16,653.45
Clay.	14,665.09	672.17	312.39	2,126.55	4,033.33	9,528.47	7,310.36	20,922.67
Clearwater.	2,067.79	738.49	295.40			2,301.95	3,183.52	8,753.77
Cook.	1,200.37			159.49		107.30	3,702.20	18,214.72
Cottonwood.	12,117.48	900.56	929.75	1,728.05	5,016.99	929.47	4,841.58	33,716.35
Crow Wing.	36,693.45			9,722.59	29,934.06	3,579.72	9,086.26	20,030.85
Dakota.	19,399.14	10,261.66		15,969.99	17,080.43	21,957.55	7,712.94	32,642.52
Dodge.	19,764.54				690.10	88.12	21,330.45	9,626.77
Douglas.	17,328.28	1,612.68	1,048.57	1,525.19	3,128.99	1,436.11	4,466.26	21,941.35
Faribault.	35,035.14	1,224.35			4,168.87	731.54	21,267.08	24,705.42
Filmore.	19,526.24	2,846.52		6,206.58	1,002.16	4,514.93	25,313.26	28,567.12
Freeborn.	22,914.26	193.18		12,717.00	32,128.17	2,519.03	6,373.64	50,852.18
Goodhue.	63,395.80	7,447.42			3,312.51	9,790.32	9,635.93	51,683.13
Grant.	10,447.43	1,178.41	416.24				3,898.16	6,577.04
Hennepin.	1,828,085.36	497,608.65	287,010.31	1,056,594.04	1,519,011.52	428,446.62	12,236.33	41,707.87
Houston.	8,656.47	369.77			128.72		23,788.04	17,458.77
Hubbard.	3,808.56	525.51			243.82	696.01	9,219.91	16,258.97
Isanti.	3,864.55	3,295.48			362.63		3,014.21	7,789.97
Itasca.	157,176.32			20,052.93	9,084.51	16,805.06	32,703.51	6,636.25
Jackson.	19,512.59	1,841.89		310.24		1,369.81	8,699.88	17,803.26
Kanabec.	3,018.40	1,704.74				1,196.68	3,615.21	11,803.30
Kandiyohi.	20,292.18	2,714.17	2,105.94	3,418.83	2,009.76	5,881.47	4,443.69	40,596.80
Kittson.	7,789.31			1,208.69	247.33		5,676.30	23,371.36

Koochiching.....	28,350.65	1,142.28	5,995.86	11,428.90	9,352.94	7,379.31	29,246.84
Lac qui Parle.....	23,904.16	3,885.71	.....	1,488.08	.....	5,703.79	38,483.96
Lake.....	12,090.55	.....	.....	1,884.96	12,577.14	4,178.29	21,573.40
Le Sueur.....	18,527.69	.....	.....	3,241.11	1,661.77	11,923.85	31,573.42
Lynch.....	26,752.47	335.96	.....	995.96	2,032.69	4,463.34	32,037.90
Lyon.....	20,144.57	534.80	.....	6,518.80	2,032.69	4,463.34	32,037.90
McLeod.....	14,144.55	10,736.70	975.63	771.72	1,586.94	3,253.51	47,716.90
Manitou.....	15,105.84	589.83	.....	63.92	.....	8,008.51	21,708.75
Marshall.....	23,380.74	.....	.....	1,011.21	1,862.38	9,988.05	35,568.18
McKenzie.....	9,990.16	6,370.49	1,039.37	5,845.22	2,246.72	8,988.05	35,568.18
Little Lake.....	19,859.61	1,497.32	.....	1,492.44	1,033.77	9,988.05	35,568.18
Morrison.....	25,823.52	2,531.13	288.00	1,924.26	1,033.77	9,988.05	35,568.18
Murray.....	7,302.64	1,108.15	.....	1,604.78	5,038.73	3,487.81	19,540.42
Noble.....	8,845.94	5,001.04	.....	33,110.64	27,403.15	8,457.58	26,316.88
Nobles.....	19,071.52	8,847.58	1,643.22	1,488.60	1,313.30	6,011.12	26,316.88
Norman.....	20,874.27	2,497.32	.....	6,390.46	1,181.76	8,453.97	19,770.73
Onsted.....	22,771.70	832.02	.....	1,686.97	1,836.40	13,438.01	18,539.63
Otter Tail.....	23,120.69	2,716.73	1,950.14	504.96	161.18	15,119.07	17,733.98
Pennington.....	11,618.42	707.82	.....	23,750.09	38,880.43	11,045.72	24,631.89
Pine.....	13,880.72	4,022.00	2,074.70	9,911.40	19,403.98	11,835.20	41,947.72
Pipestone.....	39,696.26	1,365.42	4,698.05	10,104.08	27,382.89	3,086.40	4,946.54
Polk.....	8,634.22	1,540.10	341.45	164.70	741.19	9,074.63	39,112.35
Pope.....	1,724,590.73	.....	447,066.43	192,845.20	383.41	2,811.90	5,072.24
Ramsey.....	2,748.53	.....	5,957.80	406.87	385.09	2,855.78	8,045.16
Red Lake.....	12,745.53	2,758.96	313.81	3,049.75	3,450.11	6,766.92	21,017.28
Redwood.....	13,337.08	8,500.20	2,153.86	1,768.40	1,674.41	10,757.74	33,036.23
Renville.....	25,775.86	10,198.64	5,632.72	158.25	1,394.48	5,993.04	33,535.19
Rice.....	8,542.39	3,728.36	1,813.02	23,287.21	10,354.14	5,192.10	24,389.10
Rock.....	9,531.22	200.78	2,969.08	1,889.15	1,279.73	7,039.76	18,043.30
Rooseau.....	1,629,592.91	.....	231,781.73	80,826.95	860,446.49	82,585.85	358,025.35
St. Louis.....	9,784.74	.....	.....	2,320.34	101.90	4,582.70	9,705.54
Scott.....	5,252.01	.....	.....	390.17	853.95	8,904.60	13,038.02
Shiburne.....	8,235.54	2,518.60	217.54	4,465.11	45,104.84	8,904.60	13,038.02
Stearns.....	22,755.00	1,105.54	2,072.44	2,139.77	11,505.13	11,505.13	22,831.39
Steele.....	9,270.89	12,074.12	5,531.13	1,876.63	10,153.37	3,656.22	13,421.33
Stevens.....	15,240.37	2,933.60	5,508.72	694.19	1,005.98	5,184.87	21,042.25
Swift.....	7,405.43	692.54	.....	6,914.81	6,914.81	6,453.37	14,727.90
Todd.....	3,347.40	3,347.40	768.63	1,111.40	1,922.96	8,323.27	20,156.58
Town.....	10,229.02	291.15	.....	1,197.40	1,922.96	8,323.27	14,390.29
Waseca.....	18,639.56	291.15	1,525.60	1,457.84	1,844.76	31,266.01	1,856.09
Wadena.....	5,883.67	750.11	55.17	24.09	7,78.22	2,827.18	9,799.09
Washington.....	37,491.09	3,331.48	7,086.29	2,437.09	6,748.52	5,741.33	14,511.73
Watson.....	18,330.18	466.56	15,974.47	17,691.06	5,255.98	4,084.07	20,409.59
Wilbun.....	7,507.19	179.67	.....	1,162.91	1,338.19	4,084.07	21,166.46
.....	.....	.....	.....	167.06	1,475.63	15,205.51	6,812.24



## SCHOOL DISTRICT TAXES

## TOWNSHIP TAXES

## COUNTIES

	Poor	Bonds and Interest other than "State Loans"	Delinquent Road	Other Taxes	Local One Mill	Bonds and Interest other than "State Loans"	Other Special Taxes
Atkins.....		\$4,233.55	\$17,216.87	\$6,324.27	\$5,315.76	\$2,068.81	\$74,769.39
Anoka.....			2,526.92	5,601.96	4,957.83		78,495.32
Becker.....			6,069.19	5,728.15	7,351.28		175,437.19
Betrarni.....	\$5,071.32	1,937.87	22,184.92	11,603.12	6,823.28	8,872.50	114,623.08
Benton.....		521.06	3,848.14	4,791.01	4,134.35	2,751.56	28,570.23
Big Stone.....		434.61	3,262.98	14,931.87	5,587.91		52,164.90
Blue Earth.....		2,268.01	6,926.75	10,259.03	13,683.11		102,283.90
Brown.....			1,946.26		9,988.53		75,463.64
Carlton.....		3,203.56	4,417.45	3,233.10	2,424.18	8,074.82	84,502.96
Carver.....			1,080.19	5,601.83	7,583.48		41,201.85
Cass.....		1,548.47	16,341.01	5,691.58	5,547.32		52,995.93
Chippewa.....			2,587.15	32,066.59	7,579.31	789.23	53,567.78
Chicago.....	2,356.60		1,436.17	3,582.78	4,977.02	59.16	31,844.78
Clay.....	2,045.24	244.67	9,708.40	7,560.51	9,757.25	818.03	93,603.60
Clearwater.....			3,573.14	1,584.77	2,153.90		19,578.97
Cook.....		10,540.38		2,442.90	2,032.35	1,461.24	15,583.35
Cottonwood.....	1,069.26		7,879.51	119.36	5,434.39		69,866.95
Crow Wing.....	3,028.94		13,819.74	1,143.24	17,604.17	2,195.56	107,136.56
Dakota.....			2,298.88		12,111.21		126,531.23
Dodge.....	897.21		3,272.41	5,897.28	6,001.37		52,533.17
Douglas.....			1,508.26	5,841.76	6,891.24		37,336.04
Faribault.....		4,548.37	3,664.81	53,635.30	12,826.35	2,151.08	81,851.94
Fillmore.....		150.38	2,491.13	80,125.35	12,843.22		107,170.34
Freeborn.....		600.99	5,911.46	32,538.84	11,966.03		80,776.99
Goodhue.....		1,593.27	2,360.38	5.30	15,066.02	7,637.57	102,140.70
Grant.....	1,263.90		12,821.49	932.81	3,532.01		41,323.91
Hennepin.....	1,819.56		12,664.27	13,227.28	230,982.14		1,968,264.04
Houston.....		726.75	1,436.25	5,061.93	6,153.60	759.73	39,586.49
Hubbard.....		3,500.91	8,470.96	1,652.84	3,500.96		63,486.93
Isanti.....			5,470.85	3,073.57	2,475.78	488.58	31,593.53
Itasca.....		13,581.60	22,905.97	21,499.52	25,475.56	4,937.75	204,526.53
Jackson.....	1,845.48		6,429.73	31,285.43	10,253.52		74,183.01
Kanabec.....		503.53	10,611.93	7,869.98	2,426.75		32,508.69

TABLE NO. 9—Continued

ABSTRACT OF THE TAX LISTS OF THE SEVERAL COUNTIES IN THE STATE OF MINNESOTA FOR THE YEAR 1913, ALSO SHOWING,  
FOR COMPARISON, THE TOTALS OF THE TAX LISTS FOR SEVERAL PRIOR YEARS

COUNTIES	TOWNSHIP TAXES				SCHOOL DISTRICT TAXES		
	Poor	Bonds and Interest other than "State Loans"	Delinquent Road	Other Taxes	Local One Mill	Bonds and Interest other than "State Loans"	Other Special Taxes
Kandiyohi	2,833.14		3,433.75	1,005.00	9,481.96	397.01	63,255.94
Kittson		266.44	8,667.50	5,573.67	5,991.68		45,298.84
Koochiching		9,000.69	6,686.39	8,749.38	6,294.04		85,004.02
Lac qui Parle			2,523.08		9,704.93		71,698.80
Lake				4,396.06	4,268.77		58,690.41
Le Sueur	893.16		1,025.23	10,890.70	8,280.26		58,188.53
Lincoln			1,905.15	6,227.29	6,182.28		40,785.09
Lyon			5,147.38	9,314.67	10,226.00	3,026.48	71,760.07
McLeod	1,555.46		1,125.12	27.10	9,377.38		56,037.16
Mahnomen	150.41		6,947.81	16,936.64	1,645.22	2,554.62	73,925.12
Marshall	3,318.80	1,632.99	16,618.98	9,749.82	8,149.91		78,383.34
Martin			4,987.55	35,932.44	11,467.42		56,768.68
Meeker	3,391.91		2,115.16	396.48	8,419.89		50,406.84
Miller			9,553.53	2,764.75	3,336.15	711.27	91,134.80
Mill Lake			12,211.57	12,170.44	7,552.04	1,060.45	96,434.39
Morrison	4,284.04		4,105.50	8,949.00	12,622.93		55,621.48
Mower			5,019.45	26,790.44	9,154.18		73,132.92
Murray			986.77	124.90	1,345.96		76,260.84
Nicollet		1,633.32	4,863.11	9,419.17	11,345.96		80,237.01
Norman		193.90	7,259.77		6,737.50	16,703.94	90,226.59
Olmsted		1,287.50	1,872.23	32,333.20	11,478.69		125,579.68
Otter Tail	3,950.96		8,080.00	11,085.43	14,061.64	13,067.05	59,713.20
Pennington	628.47		5,702.95	4,079.12	3,441.34	2,165.30	78,826.32
Pine		8,224.54	17,641.80	2,555.59	5,705.32		49,873.58
Pipestone		842.82	2,772.57	12,003.03	6,637.30	124.05	183,331.69
Polk	9,433.12	804.10	19,670.58	11,932.99	14,496.81		51,794.80
Pope	1,239.84		2,598.41	19,957.57	6,200.27	549.38	762,068.40
Ramsey			1,362.73		142,934.29		28,562.19
Red Lake	487.64	185.03	5,112.54	2,098.40	2,371.62		87,723.32
Redwood			3,952.17	9,879.87	11,701.25		93,665.58
Renville			2,103.57	11,443.71	13,260.69		96,688.90
Rice	1,047.12	1,793.86	2,345.14	6,562.44	11,336.39		49,238.12
Rock		791.91	5,272.77	12,860.91	8,581.55	2,483.82	49,238.12

Roseau.....	7,170.59	10,123.21	3,597.86	4,281.33	2,902.27	42,409.94
St. Louis.....	8,752.75	7,408.45	6,873.60	368,268.22	225,293.15	1,712,575.91
Scott.....		7,68.10	5,051.58	6,211.29	3.69	36,705.60
Sherburne.....	425.57	2,253.61	1,09.41	3,083.28	557.57	23,436.97
Sibley.....		1,221.71	7,747.83	8,785.99		43,186.53
Stearns.....		3,672.57	39,726.32	18,144.93		146,465.37
Steele.....		882.59	24,708.58	7,821.57	3,471.16	68,946.24
Stevens.....		4,744.90		5,652.10		50,991.81
Swift.....		4,257.69	6,598.71	7,719.97		54,307.59
Todd.....		7,338.73	6,259.41	7,375.40		82,729.70
Traverse.....		3,558.70	5,142.86	5,957.03		45,054.53
Wabasha.....		1,352.61	6,714.99	8,292.92		70,094.93
Wadena.....	939.44	3,249.36	315.81	2,799.52		35,251.72
Waseca.....	1,976.92	1,357.89	5,657.48	6,887.97		49,268.60
Washington.....	1,036.07	2,233.31	5,491.65	10,363.57	2,088.31	82,466.18
Wilkin.....	2,095.46	3,090.04	15,038.81	6,896.10	238.33	48,661.99
Watsonwan.....		8,664.13	26,785.71	6,576.07		56,579.33
Winona.....	2,741.19	2,126.61	7,687.68	15,052.32	16,479.69	122,195.29
Wright.....		2,636.08	8,415.25	10,492.31	6,955.32	84,844.30
Yellow Medicine.....	343.86	2,738.96	8,113.64	9,481.95	325.76	57,911.19
Totals.....	\$67,353.43	\$472,026.49	\$836,324.60	\$1,423,760.42	\$844,284.33	\$10,223,088.24
Totals for year 1912.....	\$84,833.21	\$384,643.10	\$305,050.42	\$1,381,612.27	\$463,844.47	\$9,336,197.14
Totals for year 1911.....	68,695.08	362,173.94	216,737.59	1,246,357.11	344,167.44	8,620,577.85
Totals for year 1910.....	65,496.48	337,603.39	187,625.49	1,203,279.72	299,949.98	8,081,440.40
Totals for year 1909.....	62,189.67	365,461.77	167,478.62	1,105,026.98	180,200.37	7,550,402.69
Totals for year 1908.....	57,086.32	322,236.53	136,894.41	1,054,849.48	210,442.00	7,028,144.52
Totals for year 1907.....	67,958.42	317,203.83	140,003.81	1,038,918.29	206,440.70	6,778,180.26
Totals for year 1906.....	54,477.69	251,263.93	80,207.53	916,470.24	196,157.33	5,988,876.72
Totals for year 1905.....	50,671.42	227,809.00	75,083.93	852,598.25	218,836.63	5,733,850.01
Totals for year 1904.....	47,002.54	199,384.18	66,955.39	845,291.41	240,300.18	5,398,350.05
Totals for year 1903.....	62,756.57	209,736.19	42,257.25	785,007.77	130,967.54	5,235,156.94
Totals for year 1902.....	46,182.39	149,696.84	45,090.81	760,007.00	108,500.21	4,628,403.27
Totals for year 1901.....	48,583.58	139,530.01	47,880.93	599,595.49	69,096.14	4,016,696.57
Totals for year 1900.....	38,133.96	119,675.23	67,748.19	586,892.72	79,116.56	3,620,049.45
Totals for year 1899.....	37,162.76	129,397.82	34,981.81	583,941.57	102,987.27	3,503,474.83
Totals for year 1898.....		171,583.18		640,195.67		3,210,616.69
Totals for year 1897.....		200,807.94		688,376.89		2,695,383.05
Totals for year 1896.....		278,528.66		407,142.82		1,948,646.02
Totals for year 1895.....		148,539.01		257,688.94		1,073,936.95
Totals for year 1890.....						601,381.14



TABLE NO. 10

ABSTRACT OF TAXES OF THE SEVERAL COUNTIES OF THE STATE FOR THE YEAR 1913, ON "MONEY AND CREDITS," UNDER CHAPTER 285, GENERAL LAWS, 1911

Also Showing, for Comparison, the Totals of the Tax Lists of Prior Years

COUNTIES	Total Value of Money and Credits	Rate of Taxation—Mills	Total Taxes Levied	State Taxes—State Revenue	County Taxes—Revenue	City and Village Taxes—Revenue	Township Taxes—Revenue	School District Taxes—Special
Adrian.....	\$187,649	3	\$562.91	\$93.81	\$93.82	\$149.07	\$38.57	\$187.61
Anoka.....	344,710	3	1,034.17	172.37	172.36	202.27	82.45	344.72
Becker.....	431,366	3	1,294.10	215.68	215.68		431.36	431.37
Beltrami.....	491,085	3	1,473.30	245.56	245.56		55.60	491.08
Benton.....	441,285	3	1,323.90	220.65	220.65		88.83	441.30
Big Stone.....	470,904	3	1,412.61	235.44	235.44		89.08	470.88
Blue Earth.....	1,341,405	3	4,024.46	670.74	670.74		389.37	1,341.50
Brown.....	1,000,904	3	3,029.71	504.95	504.95		504.95	1,009.91
Carlton.....	680,655	3	2,041.97	340.33	340.32	627.67	52.99	1,080.66
Cass.....	623,783	3	1,871.35	311.89	311.89	292.78	331.01	623.78
Chippewa.....	40,794	3	122.38	20.40	20.40	40.79		40.79
Chisago.....	707,550	3	2,122.65	353.77	353.77	426.11	281.44	707.56
Clay.....	496,944	3	1,490.67	248.45	248.45	328.59	168.29	496.89
Clearwater.....	770,237	3	2,310.71	365.11	365.12	529.47	240.77	770.24
Cook.....	59,744	3	269.34	44.89	44.89	53.30	36.48	89.78
Cottonwood.....	15,883	3	47.65	7.95	7.94	14.09	1.79	15.88
Crow Wing.....	745,785	3	2,237.36	372.80	372.80	432.59	313.20	745.70
Dakota.....	431,408	3	1,354.20	225.70	225.70	412.72	38.68	451.40
Dodge.....	1,508,847	3	4,526.54	754.42	754.42	1,266.42	242.43	1,508.85
Douglas.....	716,300	3	2,148.90	358.15	358.15	406.08	310.22	716.30
Faribault.....	633,894	3	1,901.75	316.97	316.97	327.35	306.56	633.90
Fillmore.....	1,294,373	3	3,883.12	647.18	647.18		1,294.38	1,294.38
Freeborn.....	1,608,860	3	5,006.58	834.41	834.41		1,204.93	1,608.88
Goodhue.....	3,182,285	3	9,546.85	1,591.17	1,591.17	2,062.25	1,119.99	3,182.84
Grant.....	536,241	3	1,608.12	268.12	268.13	306.00	754.55	1,382.34
Hennepin.....	43,361,059	3	129,783.27	21,630.54	21,630.54	42,506.55	230.25	43,361.07
Houston.....	718,268	3	2,154.80	359.13	359.13	275.12	443.15	718.27
Hubbard.....	364,061	3	1,092.37	182.08	182.08	242.75	364.13	385.80
Isanti.....	385,884	3	1,157.69	192.95	192.94	131.45	254.46	385.89
Itasca.....	192,335	3	577.00	96.00	96.00	168.66	24.04	192.00
Jackson.....	736,603	3	2,208.00	368.00	368.00	331.20	404.80	736.00
Kanabec.....	138,022	3	414.07	69.01	69.01	97.49	40.53	138.03
Kandiyohi.....	1,177,832	3	3,533.50	588.92	588.92	697.28	480.55	1,177.83
Kittson.....	414,336	3	1,243.21	207.20	207.20	265.74	148.67	414.40
Koochiching.....	487,548	3	1,463.77	243.80	243.79	436.47	51.12	487.50
Lac qui Parle.....	859,117	3	2,577.35	429.56	429.56	506.37	352.75	859.11
Lake.....	61,388	3	184.17	30.70	30.70	52.62	8.77	61.38
Le Sueur.....	601,570	3	1,804.71	300.78	300.78	300.79	300.80	601.56
Lincoln.....	425,816	3	1,277.45	212.91	212.91	207.08	218.73	425.82
Lyon.....	949,203	3	2,848.11	474.69	474.69	699.10	260.26	949.37

# APPENDIX

369

McLeod.....	671,459	3	2,014.41	335.74	335.73	428.81	242.06	671.47
Mahomen.....	50,751	3	152.28	25.38	25.38	50.76	50.76	50.76
Marshall.....	638,206	3	1,914.62	319.10	319.10	478.65	159.57	638.20
Martin.....	972,990	3	2,918.97	486.49	486.50	590.19	382.80	972.99
Meeker.....	539,565	3	1,618.68	269.77	269.77	248.71	290.86	539.57
Miller.....	203,204	3	609.72	101.62	101.62	141.18	62.06	203.24
Morrison.....	635,510	3	1,906.61	317.77	317.77	438.78	196.76	635.54
Mower.....	950,993	3	2,853.13	475.52	475.52	663.41	287.64	951.04
Murray.....	483,093	3	1,449.33	241.56	241.55	287.64	214.58	483.11
Nicollet.....	591,188	3	1,773.56	295.60	295.60	268.53	591.18	591.18
Nobles.....	898,349	3	2,695.30	449.19	449.20	607.33	291.13	898.45
Norman.....	707,435	3	2,122.30	353.72	353.72	398.79	308.64	707.43
Olmsd.....	1,665,488	3	4,996.43	832.73	832.74	1,343.91	1,665.48	1,665.48
Otter Tail.....	1,644,633	3	4,833.90	822.31	822.31	1,009.90	634.75	1,644.63
Pennington.....	349,713	3	1,049.15	172.86	172.86	291.85	349.72	349.72
Pine.....	266,677	3	799.92	133.32	133.32	151.65	114.99	266.64
Pipestone.....	504,320	3	1,513.02	252.17	252.17	308.28	196.06	504.34
Polk.....	1,172,442	3	3,517.30	586.22	586.22	784.10	388.33	1,172.43
Pope.....	585,306	3	1,755.92	292.66	292.66	175.15	410.15	585.30
Ramsey.....	34,571,164	3	103,713.50	17,285.58	17,285.58	34,505.93	65.24	34,571.17
Red Lake.....	110,427	3	331.46	55.24	55.24	110.49	110.49	110.49
Redwood.....	743,352	3	2,228.64	371.44	371.44	386.19	356.69	742.88
Renville.....	984,367	3	2,953.20	492.20	492.20	492.20	492.20	984.40
Rice.....	1,678,589	3	5,036.44	839.41	839.41	1,438.78	240.03	1,678.81
Rock.....	729,955	3	2,190.14	365.02	365.02	730.05	730.05	730.05
Roseau.....	241,017	3	722.89	120.48	120.49	185.80	55.16	240.96
St. Louis.....	15,759,605	3	47,278.81	7,879.80	7,879.81	15,630.56	129.04	15,759.60
Scott.....	442,245	3	1,327.10	221.18	221.18	266.05	176.31	442.38
Sherburne.....	198,077	3	594.24	99.04	99.04	107.80	90.28	198.08
Sibley.....	628,706	3	1,886.19	314.36	314.36	314.36	628.74	628.74
Stearns.....	1,710,970	3	5,134.33	855.72	855.72	1,229.26	1,711.47	1,711.47
Steele.....	3,036,19	3	9,060.03	506.03	506.03	1,012.07	1,012.06	1,012.06
Stevens.....	449,306	3	1,347.42	224.57	224.57	275.18	449.14	449.14
Swift.....	704,024	3	2,112.34	352.06	352.06	246.90	457.21	704.11
Todd.....	394,897	3	1,184.96	197.51	197.51	253.87	141.10	394.97
Traverse.....	355,227	3	1,065.79	177.63	177.66	275.16	80.08	355.26
Wabasha.....	1,367,593	3	4,102.78	683.79	683.79	915.34	452.26	1,367.60
Wadena.....	206,061	3	618.32	103.05	103.05	206.11	206.11	206.11
Waseca.....	573,029	3	1,719.17	286.48	286.52	331.61	241.47	573.09
Washington.....	1,300,465	3	3,901.52	650.30	650.26	989.80	310.66	1,300.50
Watsonwan.....	455,898	3	1,366.73	227.78	227.78	287.41	188.17	455.59
Wilkin.....	326,050	3	978.98	163.17	163.17	183.97	142.35	326.32
Winona.....	5,049,425	3	15,148.27	2,524.71	2,524.71	5,049.43	5,049.42	5,049.42
Wright.....	797,861	3	2,393.78	398.94	398.94	480.99	797.93	797.93
Yellow Medicine.....	953,125	3	2,859.75	476.62	476.63	645.23	308.02	953.25
Totals.....	\$156,252,274	3	\$468,760.45	\$78,126.44	\$78,126.71	\$133,351.84	\$22,902.18	\$156,253.28
Totals for year 1912.....	134,826,568	3	404,477.57	67,412.82	67,414.68	131,012.97	3,211.68	134,825.42
Totals for year 1911.....	115,676,126	3	347,025.04	57,338.12	57,340.86	113,230.81	2,440.89	115,674.86

TABLE NO. 11  
MORTGAGE REGISTRY TAXES COLLECTED SINCE LAW TOOK EFFECT

COUNTY	Apr. 30, 1907, to Apr. 30, 1908		Year Ending Sept. 30, 1909		Year Ending Sept. 30, 1910		Year Ending Sept. 30, 1911		Year Ending Sept. 30, 1912		Year Ending Sept. 30, 1914		Total
	Apr. 30, 1907, to Apr. 30, 1908	Apr. 30, 1908, to Apr. 30, 1909	Year Ending Sept. 30, 1909	Year Ending Sept. 30, 1910	Year Ending Sept. 30, 1911	Year Ending Sept. 30, 1912	Year Ending Sept. 30, 1913	Year Ending Sept. 30, 1914	Year Ending Sept. 30, 1915	Year Ending Sept. 30, 1916	Year Ending Sept. 30, 1917	Year Ending Sept. 30, 1918	
Albany	\$645.02	\$545.51	\$1,254.50	\$1,451.50	\$1,441.08	\$1,574.79	\$1,471.80	\$1,195.65	\$1,471.80	\$1,471.80	\$1,471.80	\$1,471.80	\$9,580.45
Anoka	1,174.71	380.00	1,530.00	1,407.37	1,575.55	1,640.75	1,407.37	1,114.55	1,640.75	1,640.75	1,640.75	1,640.75	16,458.98
Becker	2,416.00	664.00	8,914.85	4,052.08	3,871.20	4,314.46	3,871.20	2,129.57	4,314.46	4,314.46	4,314.46	4,314.46	29,646.33
Beltrami	1,668.50	694.50	1,758.00	7,411.50	1,781.83	3,053.26	1,781.83	965.22	3,053.26	3,053.26	3,053.26	3,053.26	19,093.83
Benton	1,491.82	371.00	1,566.47	1,399.20	2,843.50	4,545.59	1,399.20	1,203.50	4,545.59	4,545.59	4,545.59	4,545.59	15,078.93
Big Stone	2,428.50	495.50	1,935.00	3,123.00	2,924.00	3,437.93	2,924.00	1,612.62	3,437.93	3,437.93	3,437.93	3,437.93	18,162.45
Blue Earth	4,238.65	1,913.75	4,629.04	6,492.58	10,013.56	7,220.66	12,410.12	3,836.31	7,220.66	7,220.66	7,220.66	7,220.66	50,760.97
Brown	1,473.42	383.00	2,155.38	3,567.50	2,872.50	2,457.75	2,872.50	2,069.60	2,457.75	2,457.75	2,457.75	2,457.75	17,959.58
Carlton	1,199.00	498.00	1,406.84	1,457.20	1,485.93	1,799.03	1,457.20	763.31	1,799.03	1,799.03	1,799.03	1,799.03	9,948.76
Carver	1,918.50	652.50	2,080.12	1,151.90	1,818.81	2,289.96	1,151.90	1,255.15	2,289.96	2,289.96	2,289.96	2,289.96	13,512.04
Cass	1,015.97	311.35	1,328.97	1,198.10	1,661.59	1,035.70	1,198.10	1,171.98	1,035.70	1,035.70	1,035.70	1,035.70	9,410.38
Chippewa	2,402.75	661.60	2,734.00	2,836.72	3,430.79	4,222.08	3,430.79	1,717.98	4,222.08	4,222.08	4,222.08	4,222.08	22,528.54
Chicago	1,299.48	271.50	1,296.33	1,984.21	1,245.57	1,795.39	1,245.57	950.42	1,795.39	1,795.39	1,795.39	1,795.39	9,851.69
Clay	4,674.25	1,174.50	5,698.88	5,829.62	6,232.56	7,379.89	5,829.62	3,724.79	7,379.89	7,379.89	7,379.89	7,379.89	40,335.25
Clearwater	510.00	311.50	2,630.22	1,657.71	1,313.80	1,339.48	1,313.80	581.96	1,339.48	1,339.48	1,339.48	1,339.48	4,796.73
Cook	182.50	624.50	193.70	1,111.39	1,380.00	324.81	1,111.39	279.85	324.81	324.81	324.81	324.81	2,941.98
Cottonwood	2,447.02	1,553.50	4,335.50	4,138.50	5,034.99	5,386.05	4,138.50	3,595.02	5,386.05	5,386.05	5,386.05	5,386.05	31,884.20
Crow Wing	1,149.50	608.00	1,991.90	2,530.78	1,966.72	2,654.32	1,966.72	1,504.78	2,654.32	2,654.32	2,654.32	2,654.32	14,323.79
Dakota	3,156.00	1,198.00	2,697.75	2,805.57	3,401.18	5,128.80	2,805.57	3,547.59	5,128.80	5,128.80	5,128.80	5,128.80	29,371.55
Dodge	2,621.00	660.00	1,680.50	2,098.00	3,109.00	3,514.00	2,098.00	2,154.00	3,514.00	3,514.00	3,514.00	3,514.00	19,626.14
Douglas	2,117.50	422.50	2,284.20	2,791.34	2,517.00	2,923.17	2,517.00	1,984.17	2,923.17	2,923.17	2,923.17	2,923.17	17,095.76
Faribault	3,411.90	1,207.50	4,307.36	6,131.97	6,428.50	6,814.15	6,131.97	4,170.41	6,814.15	6,814.15	6,814.15	6,814.15	38,965.30
Fillmore	5,029.00	861.50	3,686.53	4,308.42	4,164.00	5,215.66	4,308.42	3,049.53	5,215.66	5,215.66	5,215.66	5,215.66	30,575.05
Freeborn	4,986.60	1,241.50	3,607.50	4,819.50	5,800.67	7,480.00	4,819.50	3,896.55	7,480.00	7,480.00	7,480.00	7,480.00	38,696.37
Goodhue	987.20	212.50	3,381.96	1,721.00	2,047.50	2,484.50	1,721.00	2,200.57	2,484.50	2,484.50	2,484.50	2,484.50	18,061.62
Grant	1,578.00	346.00	1,321.00	1,987.50	2,047.50	2,484.50	1,987.50	45,222.57	2,484.50	2,484.50	2,484.50	2,484.50	570,306.50
Hennepin	64,918.46	26,102.50	79,142.25	84,164.22	95,659.77	85,860.21	84,164.22	89,236.52	85,860.21	85,860.21	85,860.21	85,860.21	12,762.03
Houston	2,211.50	447.28	1,819.50	2,105.85	1,816.00	1,816.00	1,816.00	697.05	1,816.00	1,816.00	1,816.00	1,816.00	8,801.12
Hubbard	689.99	344.00	1,175.42	944.15	842.80	1,056.64	842.80	1,351.52	1,056.64	1,056.64	1,056.64	1,056.64	8,269.52
Isanti	908.91	180.50	902.27	1,131.43	1,381.50	1,331.07	1,131.43	1,082.32	1,331.07	1,331.07	1,331.07	1,331.07	34,058.78
Itasca	2,212.00	482.00	1,871.54	3,210.68	2,072.71	2,652.25	2,072.71	1,444.61	2,652.25	2,652.25	2,652.25	2,652.25	35,504.71
Jackson	3,272.00	1,048.00	4,158.30	4,788.87	6,475.35	5,953.50	4,788.87	3,914.04	5,953.50	5,953.50	5,953.50	5,953.50	39,988.98
Kanabec	1,022.75	453.00	1,105.50	1,272.50	1,101.90	1,701.35	1,101.90	1,425.05	1,701.35	1,701.35	1,701.35	1,701.35	24,834.98
Kandiyohi	2,530.56	873.90	3,016.50	3,236.85	3,740.00	4,294.02	3,236.85	2,695.94	4,294.02	4,294.02	4,294.02	4,294.02	20,905.10
Kittson	2,311.50	645.94	2,848.00	3,708.50	2,893.90	2,921.33	2,893.90	1,787.99	2,921.33	2,921.33	2,921.33	2,921.33	17,501.59
Koochiching	1,222.13	532.15	6,083.34	3,318.10	1,981.03	2,122.61	1,981.03	1,202.21	2,122.61	2,122.61	2,122.61	2,122.61	28,527.75
Lac qui Parle	3,170.00	742.50	2,868.00	5,785.00	3,835.00	4,761.61	3,835.00	4,504.15	4,761.61	4,761.61	4,761.61	4,761.61	334.10
Lake	4,336.54	762.00	718.05	7,755.00	1,078.50	626.50	1,078.50	334.10	626.50	626.50	626.50	626.50	9,033.59
Le Sueur	2,556.25	515.00	1,946.93	3,505.05	3,035.25	2,850.85	3,035.25	2,271.20	2,850.85	2,850.85	2,850.85	2,850.85	17,996.63
Lincoln	2,144.00	2,521.00	3,208.50	3,208.50	3,144.00	4,691.95	3,144.00	1,819.73	4,691.95	4,691.95	4,691.95	4,691.95	31,821.00
Lyon	3,457.90	975.00	4,240.25	5,451.59	6,106.50	5,109.75	6,106.50	3,485.10	5,109.75	5,109.75	5,109.75	5,109.75	36,463.04
McLeod	1,607.25	432.00	1,670.30	2,298.30	2,761.06	3,239.80	2,761.06	1,947.81	3,239.80	3,239.80	3,239.80	3,239.80	15,393.53



TABLE NO. 12  
BUSHEL TAX ON GRAIN HANDLED BY ELEVATORS AND WAREHOUSES FOR THE YEARS 1909 TO 1914, INCLUSIVE

COUNTIES	1909	1910	1911	1912	1913	1914	Total
Aitkin							
Anoka							
Becker	\$107.71	\$80.89	\$65.25	\$113.95	\$139.65	\$153.56	\$661.01
Belt							
Benton							
Big Lake	25.61	49.48	16.19	53.40	40.31	57.06	242.14
Big Stone	410.70	441.55	445.74	219.33	555.13	584.61	2,656.06
Blue Earth	118.46	170.11	277.73	340.33	269.20	345.30	1,921.30
Brown	119.82	240.23	276.48	166.84	334.01	736.20	1,923.58
Carlton	43.86	36.00	11.42		18.30	18.45	128.03
Cass	94.75	94.70	85.16	128.98	104.63	134.83	643.05
Chippewa	206.95	390.64	356.22	331.95	377.47	424.70	2,147.93
Chisago	6.00	15.42	9.60	7.05	5.03	6.68	46.79
Clay	402.74	407.83	237.02	401.37	600.00	649.09	2,669.04
Clearwater	4.90	6.95	10.52	25.47	23.37	40.24	111.95
Cook							
Cottonwood	147.26	236.51	306.14	94.09	370.78	495.49	1,650.29
Crow Wing							
Dakota	89.76	162.40	131.31	133.21	116.13	108.05	782.10
Dodge	90.98	97.10	82.02	105.68	92.09	125.65	583.98
Douglas	214.57	252.72	180.06	173.90	222.02	225.89	1,338.30
Faribault	271.92	388.53	424.87	521.01	347.76	452.81	2,428.83
Fillmore	167.10	194.33	176.87	217.30	143.27	182.82	1,080.68
Freeborn	87.07	110.46	140.58	192.84	134.21	110.01	780.17
Goodhue	410.08	333.36	311.51	416.02	328.19	471.09	2,216.15
Grant	288.93	352.87	198.30	241.23	380.91	471.09	1,934.40
Hennepin	13,142.32	11,382.94	13,043.30	14,525.23	17,016.42	17,130.35	86,240.46
Houston	23.47	36.68	30.49	42.37	26.44	36.16	194.71
Hubbard							
Isanti	2.21	1.94	1.17	8.17	7.60	14.98	37.37
Itasca							
Jackson	110.41	199.92	342.80	196.79	419.24	371.40	1,640.56
Kanabec	2.00	3.32	3.01	3.92	1.53	1.75	14.43
Kandiyohi	200.14	350.35	288.36	364.32	262.46	308.04	1,773.67
Kittow	409.34	277.35	206.11	284.85	291.36	259.11	1,727.12
Koochiching							
Lac qui Parle	475.47	555.83	614.03	384.52	732.85	718.42	3,481.12
Lake							
Le Sueur	360.10	437.75	504.48	350.68	241.99	377.54	2,281.63
Lincoln	170.25	166.08	236.17	92.09	216.00	344.32	1,332.84
Lyon	365.82	371.82	581.64	347.58	708.44	866.34	3,142.64
McLeod	270.42	369.54	358.46	347.71	336.19	440.91	2,147.04
Michigan							
Minnepa	311.73	384.28	194.15	33.42	35.97	57.21	177.02
Marshall							
Martin	223.06	281.87	443.14	283.76	480.97	481.99	2,205.92

# APPENDIX

373

Meeker.....	\$242.32	\$329.77	\$313.84	\$279.67	\$190.68	\$270.74	\$1,637.02
Miller Lacs.....	2.59		5.62	10.45	6.39	9.12	33.17
Morrison.....	92.42		15.51	36.17	87.16	137.61	479.91
Mower.....	104.21	111.04	127.45	195.02	187.70	286.12	902.50
Murray.....	145.72		275.81	62.68	393.90	238.08	1,390.59
Nelson.....	15.16	174.40	158.14	150.82	109.55	140.83	799.13
Noble.....	204.54	243.22	477.68	150.61	697.30	818.29	2,593.64
Norman.....	287.77	359.02	104.17	350.60	406.70	570.50	2,168.76
Ormsd.....	126.83	306.85	94.36	100.47	489.44	66.69	604.66
Ottumwa.....	363.56	427.74	277.52	37.52	459.84	585.12	2,441.30
Pennington.....			39.24	114.01	94.47	120.33	368.08
Pine.....	174.29	217.86	338.24	45.50	309.06	336.01	1,420.96
Pipestone.....	423.43	522.06	239.25	700.87	625.46	815.69	3,336.78
Polk.....	187.45	256.41	200.79	183.85	247.21	278.51	1,364.25
Pope.....	183.31	198.79	106.61	270.82	250.97	175.11	1,175.64
Raun.....	70.56	111.60	44.57	161.72	83.94	161.15	1,639.56
Red Lake.....	307.58	553.98	670.78	330.17	804.90	1,134.36	3,811.77
Redwood.....	403.54	685.45	640.36	631.92	690.55	1,077.64	3,849.46
Reaville.....	110.45	142.85	690.85	210.07	138.51	177.65	849.38
Rice.....	270.85	292.37	418.38	143.17	448.85	511.28	2,110.90
Rock.....	35.51	55.78	44.07	105.18	81.23	75.92	408.69
Roan.....	8,417.40	8,125.30	5,151.40	5,434.20	10,714.77	8,860.12	46,793.38
St. Louis.....	99.00	108.72	130.72	130.72	78.33	128.03	623.12
Sherburne.....	157.10	10.55	80.36	11.04	17.50	155.91	59.68
Sibley.....	245.02	260.74	320.03	259.37	299.23	264.57	1,511.13
Stearns.....	77.13	414.21	319.13	252.85	314.16	365.67	1,941.03
Steele.....	184.40	140.70	136.62	172.40	120.60	179.48	1,826.92
Stevens.....	306.77	306.77	228.46	256.39	464.01	408.77	1,848.92
Swift.....	359.35	519.29	458.34	407.19	508.99	505.35	2,846.51
Todd.....	60.53	76.45	91.60	47.10	97.81	85.89	279.34
Traverse.....	323.06	346.12	280.63	135.99	412.02	392.65	1,901.37
Wabasha.....	293.31	218.86	212.60	186.54	169.53	213.86	1,292.88
Wadena.....	18.31	18.31	4.48	22.30	31.47	27.97	14.84
Waseca.....	69.38	110.63	153.08	222.39	140.49	101.82	857.52
Washington.....	59.73	177.63	141.32	244.86	78.64	103.99	439.02
Winona.....	126.75	193.73	285.32	154.15	305.10	323.29	1,389.40
Wilkin.....	336.67	380.53	288.01	227.07	596.08	562.87	2,315.71
Winona.....	113.12	110.82	104.16	101.23	101.23	88.80	2,417.53
Wright.....	199.22	201.90	224.44	298.02	193.26	264.07	1,438.91
Yellow Medicine.....	477.02	418.00	524.57	304.30	659.95	825.84	3,296.68
Totals.....	\$34,880.49	\$35,820.28	\$34,430.84	\$35,039.56	\$47,418.95	\$49,728.31	\$237,318.43



## APPENDIX

375

Marshall	1,031.10	2,997.94	8.66	316.58	70.07	192.09	3,921.13
Martin		77.58	300.00	101.20		208.89	1,372.91
Meeker		74.80				368.07	1,078.24
Millie Lacs						765.45	1,002.46
Norrison	98.83	177.01	199.52	704.37	58.65	235.70	1,130.90
Nower		99.71	1,274.79	576.10	614.55	486.78	3,352.15
Nurray		1,262.78				122.45	1,217.23
Nicollet						483.21	4,264.66
Nobles		675.00	700.95	911.77	484.54	253.00	2,233.00
Norman		75.00		22.71	125.39		2,233.00
Olmsford	1,018.15	521.66	573.62	93.46	1,382.52	1,042.22	8,935.52
Otter Tail		4,422.66	660.23	118.20	1,381.20	1,133.64	8,410.86
Pennington						79.81	79.81
Pine						16.45	16.45
Pipestone		34.50			646.54	3,840.90	4,547.64
Pope				75.00	1,502.08	3,510.79	5,963.35
Polk				105.73	58.97	19.96	207.33
Ramsey	76,790.07	3,973.12	76,835.85	357,540.86	104,868.97	56,237.62	280,135.94
Red Lake							1,059,492.17
Redwood	39.50						
Renville	28.98	132.65		387.00	487.79	533.40	3,510.05
Rice	298.99	77.72	1,024.84	27.26	157.71	2.50	567.89
Rock		1,949.49	178.13	1,644.77	3,127.60	248.72	9,467.52
Roseau				623.40	208.68	1,424.02	6,613.02
St. Louis	736.96	2,681.11	36,538.98	58,753.12	165,313.02	49,758.02	335,788.23
Scott			39.47		153.94	178.16	1,865.80
Sherrburne					1,517.76		1,639.49
Sibley	29.32	116.94	841.44	345.31	15.62	29.90	2,686.11
Stearns	159.00	532.18	174.31	5,913.22	1,006.85	2,938.45	10,892.70
Steele	413.49		1,589.12	162.14	272.98	173.55	6,853.08
Stevens				514.02		907.51	3,282.39
Swift	575.17	5.44	110.18	37.06	30.00	23.44	1,361.29
Todd		77.03		34.12	22.29	82.40	215.84
Taverse			32.97	84.23	1,638.80		1,756.00
Wabasha		649.47	36.37	392.34	29,870.37	3,766.88	36,411.46
Wadena						1,375.42	
Wadena	688.41				446.37	581.90	2,843.23
Waska	48.44	22.07	107.79	169.44	6,647.42	2,130.50	27,313.38
Washington			669.14	18.00	57.36	1,691.54	2,012.06
Washington						935.41	1,869.79
Wilkin	1,295.98					35,770.10	250,888.33
Winona		4,377.95	466.51	96,921.75	198.53	151.74	3,589.89
Wright		263.38	44.67	1,870.76	130.93	333.40	2,472.80
Yellow Medicine				1,870.76	130.93	333.40	2,472.80
Collected by State			1,148.47	29,089.75	215,061.13	34,015.55	325,355.31
Total	\$159,454.91	\$142,358.96	\$215,093.38	\$508,881.91	\$678,512.99	\$437,261.55	\$3,295,180.80

\*Period ending July 31, 1906.



TABLE NO. 14  
COMPARATIVE STATEMENT OF STATE REVENUES DERIVED FROM GENERAL AND SPECIAL TAXES, 1907-1914

	For Year Ending July 31, 1907	For Year Ending July 31, 1908	For Year Ending July 31, 1909	For Year Ending July 31, 1910	For Year Ending July 31, 1911	For Year Ending July 31, 1912	For Year Ending July 31, 1913	For Year Ending July 31, 1914
General property tax.....	\$2,508,587.97	\$3,335,504.19	\$3,523,711.46	\$3,253,820.29	\$3,439,700.37	\$4,194,081.25	\$4,640,837.14	\$6,143,596.88
Railroad companies.....	3,270,336.63	3,425,305.26	2,972,792.55	4,458,911.59	3,933,310.32	3,738,701.28	4,325,508.43	5,775,513.48
Insurance companies.....	370,724.18	365,294.41	370,665.43	382,419.36	411,751.92	413,259.75	443,234.69	457,673.44
Telephone companies.....	93,119.51	103,053.87	122,916.68	103,258.64	155,707.72	166,515.30	184,645.27	220,298.31
Telegraph companies.....	2,560.00	21,609.93	41,991.42	21,916.10	125,221.83	36,450.00	39,150.00	37,800.00
Express companies.....	36,776.79	31,090.42	32,998.01	37,011.82	37,290.05	63,856.11	59,324.93	64,198.08
Freight line companies.....	2,777.37	2,281.71	1,973.37	4,753.13	4,058.06	4,131.10	9,065.17	9,902.80
Sleeping car companies.....	1,279.83	6,056.57	6,340.30	7,361.64	9,371.90	10,273.86	9,741.21	12,744.74
Vessel tax.....	16,176.43	16,320.47	17,252.14	21,814.03	19,571.62	15,074.92	24,729.37	19,353.41
Inheritance tax.....	142,358.96	43,454.56	215,093.38	508,881.91	459,405.70	678,512.99	437,261.55	650,758.84
Liquor license tax.....	315.00	34,578.87	67,200.89	53,753.69	54,614.58	47,842.97	48,848.43	53,145.62
Mortgage registry tax.....	10.00	2,994.77	16,914.61	43,199.00	72,411.49	15,665.16	1,855.00	14,612.89
Fire marshal tax.....								28,976.81
Total.....	\$6,445,022.67	\$7,387,525.03	\$7,389,760.24	\$8,957,110.20	\$8,722,415.56	\$9,384,364.69	\$10,224,201.19	\$13,488,773.10

TABLE NO. 15

TAX LEVIES 1912 AND 1913, TAX LIST, WITH COLLECTIONS OF STATE AND STATE SCHOOL TAXES DURING FISCAL YEARS 1913 AND 1914

STATE TAXES	Rate of Levy 1912 Mills	Amount of 1912 Tax Levy	Rate of Levy 1913 Mills	Amount of 1913 Tax Levy	Collected 1913 Fiscal Year	Collected 1914 Fiscal Year
Revenue fund, chapter 285, laws 1911.....		\$67,412.82		\$78,126.44	\$2,420,019.84	\$2,777,807.04
Revenue fund.....	1.7	2,280,130.11	2.3	3,155,601.49		
Soldiers' relief fund.....	.1	133,975.87	.1	136,997.03	116,307.81	144,787.95
State road and bridge fund.....	.25	334,939.68	1.	1,369,970.30	286,565.82	927,522.16
University campus fund.....	.1	133,975.87			141,413.65	43,104.20
Prison building fund.....	.2	267,951.74	.2	273,994.06	254,058.99	289,817.56
Nat'l Guard Armories fund.....			.03	41,099.10		22,646.53
Educational buildings fund.....			.14	191,795.84		106,131.29
Hist. society buildings fund.....			.01	13,699.70		7,582.64
Itasca State Park land fund.....			.02	27,399.40		15,174.76
Totals.....	2.35	\$3,218,386.09	3.80	\$5,288,583.36	\$3,218,366.11	\$4,324,574.13
General school fund.....	1.	\$1,339,758.74	1.	\$1,369,970.30	\$1,140,956.38	\$1,484,216.72
General university fund.....	.23	309,281.78	.23	316,126.66	281,514.65	324,806.03
Totals.....	1.23	\$1,649,040.52	1.23	\$1,686,096.96	\$1,422,471.03	\$1,809,022.75

TABLE

TOTAL VALUATION OF TAXABLE PROPERTY

COUNTIES	1880	1890	1900	1905	1908	1907
Aitkin.....	\$194,504	\$572,270	\$1,480,508	\$4,314,725	\$4,471,211	\$4,438,229
Anoka.....	1,785,085	3,038,118	2,568,246	3,275,905	3,247,181	3,262,963
Becker.....	1,060,787	1,760,418	2,665,582	5,095,981	5,414,234	6,121,772
Beltrami.....	90,476	450,588	3,298,194	4,255,779	5,468,313	6,038,754
Benton.....	848,969	1,408,652	1,760,186	2,213,935	2,339,207	2,441,354
Big Stone.....	387,760	1,605,941	2,398,454	4,120,515	4,381,892	4,341,148
Blue Earth.....	7,557,480	9,065,416	11,260,607	12,321,284	12,847,204	12,910,403
Brown.....	3,040,883	3,845,336	5,481,019	8,235,280	8,111,852	8,095,130
Carlton.....	294,794	2,150,869	2,582,363	3,345,490	3,860,587	4,222,409
Carver.....	3,174,685	3,732,183	3,884,511	4,725,064	4,754,980	4,855,591
Cass.....	669,928	1,649,178	2,160,218	3,754,097	3,588,513	3,789,781
Chippewa.....	1,055,495	2,207,534	3,059,079	5,042,043	4,974,954	5,011,515
Chisago.....	1,823,123	1,749,932	2,172,839	3,336,589	3,498,137	3,572,592
Clay.....	1,254,244	3,523,742	5,105,795	8,773,604	8,730,420	8,735,668
Clearwater.....				1,514,392	1,451,383	1,517,588
Cook.....	26,856	461,392	1,254,873	1,327,780	1,633,633	1,718,008
Cottonwood.....	1,082,075	2,204,857	4,182,054	7,035,216	6,877,360	6,886,743
Crow Wing.....	307,587	2,170,875	2,898,171	5,621,790	5,813,337	5,783,981
Dakota.....	6,353,397	9,526,025	7,848,031	8,805,477	9,388,527	9,832,401
Dodge.....	4,133,743	3,787,208	5,116,074	5,818,076	5,858,589	5,873,070
Douglas.....	2,172,610	3,245,043	4,062,587	5,599,027	5,517,783	5,530,920
Faribault.....	1,220,994	5,352,103	7,033,444	9,442,598	9,177,215	9,254,847
Fillmore.....	8,644,295	8,147,494	8,993,945	11,647,588	10,596,424	10,661,231
Freeborn.....	5,228,134	5,263,713	9,668,201	10,538,950	10,256,864	10,268,473
Goodhue.....	11,332,911	9,559,939	9,117,547	12,795,068	12,488,246	12,581,032
Grant.....	773,032	1,827,632	2,484,033	4,333,782	4,387,913	4,389,965
Hennepin.....	38,133,474	149,876,633	110,209,379	150,994,144	177,302,665	181,135,667
Houston.....	4,293,676	3,382,006	3,961,994	5,095,883	5,122,790	5,174,740
Hubbard.....		575,494	2,028,271	3,015,007	3,425,273	3,390,030
Isanti.....	906,616	1,903,643	1,601,467	2,603,100	2,664,370	2,707,996
Itasca.....	252,599	884,824	5,673,751	11,019,192	10,768,653	19,311,482
Jackson.....	1,190,920	2,688,917	4,799,954	7,870,590	7,967,814	8,044,227
Kanabec.....	586,369	550,419	657,735	1,741,822	1,764,293	1,773,334
Kandiyohti.....	3,070,930	3,853,170	4,371,806	7,969,890	7,406,543	7,415,225
Kittson.....	114,129	1,409,226	2,484,479	4,279,391	4,383,646	4,395,205
Koochiching.....					3,197,209	4,256,881
Lac qui Parle.....	839,836	2,687,665	4,599,764	6,891,854	7,053,389	7,088,117
Lake.....	119,077	1,665,824	2,882,381	3,559,839	3,979,306	4,189,582
Le Sueur.....	3,323,963	4,467,800	4,862,035	6,315,349	6,263,427	6,274,096
Lincoln.....	328,653	1,525,695	2,530,137	4,412,718	3,806,296	3,848,221
Lyon.....	1,128,584	2,723,722	4,500,935	7,925,858	7,943,629	8,015,963
Mahnomen.....					151,814	1,192,543
McLeod.....	2,930,439	4,409,659	5,138,884	6,543,164	6,667,158	6,690,720
Marshall.....	101,373	1,665,446	3,002,900	5,943,124	5,809,867	5,857,089
Martin.....	1,640,159	3,269,728	5,214,057	8,582,041	9,034,918	9,104,521
Meeker.....	3,027,084	4,067,012	3,885,487	6,342,159	6,367,336	6,389,052
Mille Lacs.....	592,281	1,110,168	1,308,715	2,215,318	2,052,283	2,034,105
Morrison.....	1,636,511	2,707,869	3,607,668	5,468,345	5,054,098	5,132,566
Mower.....	6,283,051	5,673,599	7,730,721	9,747,587	10,159,842	10,227,769
Murray.....	731,977	2,347,364	4,199,412	7,140,104	6,895,818	6,961,261
Nicollet.....	3,522,211	4,123,929	4,567,800	6,026,852	6,089,001	5,798,757
Nobles.....	1,260,827	2,866,489	5,399,041	8,256,869	8,253,297	8,401,555
Norman.....		2,243,098	3,357,927	6,264,498	6,025,383	6,021,493
Olmsted.....	9,012,418	8,223,870	8,488,100	9,926,263	9,827,293	9,772,644
Otter Tail.....	3,675,386	6,272,216	7,056,426	12,889,039	12,330,459	12,336,265
Pennington.....						
Pine.....	634,612	1,504,202	2,380,454	4,601,044	4,670,260	4,679,593
Pipestone.....	168,239	1,886,739	2,723,111	4,702,388	4,501,819	4,550,370
Polk.....	1,903,785	6,444,410	6,813,442	11,276,776	10,728,994	10,783,318
Pope.....	1,358,012	2,229,852	2,688,034	4,918,798	4,807,852	4,790,237
Ramsey.....	30,547,264	127,649,002	90,162,175	99,954,974	106,474,753	108,298,860
Red Lake.....			1,450,403	3,017,355	3,165,449	3,262,929
Redwood.....	1,771,860	3,356,796	6,336,510	10,312,541	10,501,407	10,517,233
Renville.....	2,020,982	4,142,477	6,320,115	11,909,509	10,630,302	10,693,385
Rice.....	7,181,835	6,801,284	7,401,177	8,727,470	8,819,586	8,865,330
Rock.....	1,098,037	2,542,430	3,769,711	5,619,432	5,520,469	5,595,548
Roseau.....			252,999	1,692,363	1,997,438	2,223,518
St. Louis.....	1,563,532	42,890,109	44,390,484	93,228,587	123,587,862	234,347,180
Scott.....	3,153,676	3,218,718	3,504,742	4,392,855	4,345,671	4,372,914
Sherburne.....	788,589	1,371,587	1,313,917	2,148,086	2,221,620	2,139,958

NO. 16

## IN EACH COUNTY FOR THE YEARS INDICATED

1908	1909	1910	1911	1912	1913
\$4,464,149	\$4,521,630	\$4,000,573	\$4,189,192	\$5,215,125	\$5,316,055
3,512,424	3,576,900	4,176,528	4,226,041	4,844,789	4,987,836
7,157,384	7,187,633	7,475,536	7,500,200	7,269,188	7,371,284
6,696,981	6,881,175	5,888,933	6,193,655	6,608,392	6,823,397
2,509,108	2,519,550	2,826,915	2,856,356	3,919,780	4,133,210
4,318,975	4,322,171	4,928,969	4,951,487	5,369,424	5,537,892
12,186,853	12,284,668	12,759,300	12,847,551	15,345,749	15,678,145
7,917,909	7,971,697	8,398,328	8,418,928	9,780,753	9,980,202
5,116,579	5,493,039	5,342,418	5,334,545	5,437,117	5,481,864
5,246,191	5,331,309	6,869,275	6,920,521	7,606,721	7,783,521
4,132,054	4,415,910	4,413,062	4,283,713	5,163,635	5,347,291
5,062,187	5,126,356	6,112,903	6,141,580	7,319,195	7,571,180
3,639,427	3,694,051	4,204,242	4,180,401	4,810,559	4,876,962
8,399,120	8,502,050	8,751,660	8,774,760	9,530,940	9,769,924
1,897,220	1,986,103	2,070,992	2,162,274	2,119,468	2,155,331
2,261,439	2,452,164	2,228,083	2,339,158	2,113,799	2,052,324
6,442,106	6,524,267	7,385,222	7,381,847	8,283,151	8,454,378
5,782,970	5,869,534	6,024,019	6,330,404	7,322,325	7,604,091
9,086,447	9,428,700	9,482,283	9,329,345	11,859,778	12,111,989
6,110,947	6,121,889	6,448,288	6,377,333	6,842,635	7,001,363
5,583,749	5,611,976	5,544,472	5,521,679	6,728,336	6,883,480
9,320,444	9,336,283	10,649,721	10,710,744	12,617,629	12,826,789
10,446,942	10,590,517	11,526,202	11,233,498	12,619,697	12,842,161
13,695,673	10,524,875	10,728,374	10,709,159	11,621,182	11,898,924
13,683,059	13,800,528	13,904,398	13,754,829	14,732,532	15,048,363
4,548,252	4,569,812	4,731,747	4,713,181	5,218,559	5,352,109
190,361,251	193,710,366	212,442,045	214,297,271	229,992,055	236,476,646
5,126,839	5,167,905	5,618,907	5,495,746	6,033,761	6,125,594
3,095,368	3,391,091	3,186,684	3,155,034	3,341,718	3,500,705
3,513,656	3,535,055	3,259,600	3,261,664	3,310,582	3,475,327
21,923,179	23,031,598	23,649,878	25,449,577	25,591,755	25,714,507
8,065,052	8,144,551	8,984,328	9,002,262	9,966,397	10,222,740
1,806,203	1,798,099	1,999,371	1,994,497	2,360,285	2,426,758
8,113,446	8,158,831	8,437,716	8,354,696	9,303,834	9,473,487
4,525,611	4,457,885	4,788,691	4,797,692	5,820,182	5,983,221
5,638,300	5,914,456	6,177,830	6,481,089	6,792,422	6,924,032
7,333,296	7,351,336	8,238,924	8,262,945	9,491,586	9,688,459
4,576,228	4,836,176	4,383,508	4,742,155	4,470,628	4,268,755
6,328,945	6,362,534	6,970,034	6,972,030	8,221,351	8,280,068
4,646,279	4,680,377	4,698,822	4,714,128	6,050,127	6,174,400
8,194,421	8,246,241	8,883,936	8,938,849	10,051,429	10,205,738
1,467,129	1,680,842	1,785,072	1,869,446	9,181,633	9,368,269
7,064,989	7,049,030	7,977,196	7,991,883	2,056,221	2,110,412
6,573,442	6,651,259	6,870,616	6,682,776	7,875,554	8,097,968
8,656,032	8,667,662	9,366,534	9,448,240	11,049,908	11,453,490
6,176,386	6,276,678	7,009,191	7,024,084	8,259,174	8,415,176
2,249,562	2,293,258	2,562,375	2,583,600	3,210,637	3,336,122
5,466,125	5,602,347	5,610,238	5,755,797	7,431,790	7,552,450
10,426,101	10,525,981	11,114,967	11,089,411	12,355,534	12,622,878
6,718,213	6,759,912	7,145,953	7,187,139	8,991,025	9,154,150
6,329,814	6,382,436	6,435,460	6,367,300	6,875,130	7,033,261
9,222,512	9,235,180	9,684,448	9,696,857	11,034,322	11,324,612
6,181,316	6,177,142	6,347,944	6,251,264	6,582,445	6,737,569
9,957,614	9,919,834	10,167,578	10,041,908	11,194,989	11,476,698
11,401,641	11,600,183	12,398,233	12,259,537	13,685,658	14,047,008
		2,211,139	2,270,268	3,270,742	3,441,299
4,786,612	4,782,138	4,685,192	4,659,140	5,533,635	5,705,301
4,565,464	4,635,133	5,449,044	5,489,428	6,544,567	6,633,950
10,710,989	10,864,522	12,870,101	12,801,490	14,217,492	14,496,905
5,143,604	5,180,154	5,341,326	5,254,797	6,075,299	6,200,466
109,537,527	117,789,133	128,960,445	129,862,822	137,422,292	142,934,294
3,724,306	3,744,599	1,775,168	1,801,511	2,301,391	2,371,599
11,064,956	11,031,502	11,089,607	11,039,780	11,535,687	11,737,081
10,793,307	10,984,210	11,311,030	11,321,810	12,993,340	13,232,100
9,084,296	9,103,048	9,737,093	9,560,874	11,146,218	11,330,437
6,151,391	6,256,750	7,261,415	7,367,954	8,425,955	8,581,628
2,350,657	2,455,495	2,512,450	2,608,984	4,036,698	4,281,980
222,008,641	246,962,328	272,450,369	284,775,999	311,383,370	314,817,268
4,410,662	4,310,261	4,828,764	4,800,316	6,114,691	6,211,271
2,228,790	2,239,392	2,580,174	2,573,082	2,973,651	3,083,473

TABLE NO.  
TOTAL VALUATION OF TAXABLE PROPERTY

COUNTIES	1880	1890	1900	1905	1906	1907
Sibley.....	3,237,875	4,157,181	4,985,666	7,043,532	6,969,432	6,976,190
Stearns.....	5,884,370	8,814,371	10,009,786	13,440,223	13,388,199	13,508,129
Steele.....	4,215,619	4,381,071	5,391,457	6,358,804	6,675,349	6,539,713
Stevens.....	1,191,802	1,820,554	2,790,211	4,494,597	4,454,660	4,432,230
Swift.....	1,487,515	2,270,018	3,317,226	5,477,332	5,025,886	5,023,989
Todd.....	1,216,733	2,446,172	3,257,924	5,649,195	5,855,069	6,004,690
Traverse.....	193,727	1,226,227	2,416,200	4,109,557	4,120,104	4,127,529
Wabasha.....	5,596,786	4,867,662	4,624,670	6,443,691	6,152,036	6,186,043
Wadena.....	364,309	950,983	1,671,030	2,744,177	2,650,046	2,666,678
Waseca.....	3,662,843	3,557,545	4,508,831	5,689,654	5,204,517	5,213,084
Washington.....	6,274,557	11,276,896	8,738,913	9,507,249	9,305,439	9,564,868
Watsonwan.....	1,093,252	2,349,185	3,717,194	5,477,049	5,417,824	5,459,090
Wilkin.....	803,029	1,686,857	2,682,295	5,108,235	5,596,716	5,534,312
Winona.....	8,990,184	11,691,614	11,919,775	13,316,883	13,124,372	13,403,023
Wright.....	3,684,532	4,939,983	6,231,261	8,014,401	6,910,933	6,949,685
Yellow Medicine...	1,212,567	2,861,601	4,289,188	7,348,503	7,279,472	7,314,098
Totals.....	\$258,055,543	\$588,820,503	\$588,016,688	\$853,033,535	\$917,017,413	\$1,048,200,458

16—Continued

## IN EACH COUNTY FOR THE YEARS INDICATED

1908	1909	1910	1911	1912	1913
6,805,985	6,826,955	7,581,213	7,601,257	8,614,867	8,780,601
15,230,496	15,458,438	15,965,287	15,986,064	17,743,011	18,144,916
6,406,523	6,450,037	6,741,922	6,764,207	7,623,614	7,821,561
4,636,927	4,629,205	4,914,061	4,967,932	5,491,279	5,651,600
5,256,167	5,342,864	6,229,764	6,247,011	7,512,261	7,707,946
6,641,467	6,476,502	6,847,843	6,840,628	7,188,349	7,373,560
4,250,542	4,289,376	4,976,071	4,966,792	5,868,497	5,947,308
6,281,353	6,358,329	6,675,903	6,678,067	8,109,271	8,292,842
2,731,358	2,741,296	2,626,886	2,617,509	2,731,562	2,799,743
5,139,694	5,174,612	5,822,211	5,834,618	6,690,271	6,883,493
9,461,412	9,391,573	9,297,564	9,292,891	10,167,183	10,363,857
5,342,084	5,415,320	5,964,912	5,946,988	6,736,218	6,886,054
5,229,424	5,220,071	5,660,442	5,664,018	6,462,722	6,575,300
13,562,115	13,657,103	13,566,712	13,268,046	14,694,462	15,052,784
7,2-3,805	7,300,159	8,531,259	8,551,241	10,222,873	10,487,685
7,172,138	7,242,937	7,627,803	7,590,392	9,164,209	9,481,595
<b>\$1,065,010,201</b>	<b>\$1,108,605,752</b>	<b>\$1,194,962,312</b>	<b>\$1,212,567,794</b>	<b>\$1,339,758,747</b>	<b>\$1,369,970,302</b>

TABLE NO. 17  
AVERAGE TAXABLE VALUE PER ACRE OF LANDS IN THE SEVERAL COUNTIES FOR THE YEARS INDICATED

COUNTIES	Value per Acre 1880	Value per Acre 1890	Value per Acre 1900	Value per Acre 1904	Value per Acre 1905	Value per Acre 1906	Value per Acre 1907	Value per Acre 1908	Value per Acre 1909	Value per Acre 1910	Value per Acre 1911	Value per Acre 1912	Value per Acre 1913
Aitkin...	\$2.58	\$2.10	\$1.45	\$3.97	\$3.96	\$3.92	\$3.93	\$4.03	\$4.02	\$3.38	\$3.39	\$4.20	\$4.19
Anoka...	3.91	3.86	5.57	6.92	6.95	7.32	7.32	7.47	7.99	10.31	10.38	11.97	12.10
Becker...	4.32	4.00	3.76	5.92	5.73	7.30	7.33	7.47	7.99	10.31	10.38	11.97	12.10
Benton...	2.35	2.06	3.96	5.76	5.73	7.30	7.33	7.47	7.99	10.31	10.38	11.97	12.10
Bismarck...	3.30	4.77	3.41	6.77	6.73	7.30	7.33	7.47	7.99	10.31	10.38	11.97	12.10
Blue Earth...	4.32	4.41	3.41	6.77	6.73	7.30	7.33	7.47	7.99	10.31	10.38	11.97	12.10
Brown...	10.71	11.41	14.46	15.53	15.55	13.70	13.80	14.55	14.55	11.45	11.56	12.98	12.98
Butte...	3.78	6.58	10.30	14.08	13.84	14.69	14.69	13.93	13.90	15.41	15.56	17.05	17.05
Carlton...	3.90	4.67	3.60	4.02	3.86	5.51	5.51	5.12	5.12	5.04	5.04	5.11	5.11
Cass...	11.06	13.75	13.28	15.75	15.80	13.61	13.80	17.61	17.61	23.48	23.48	26.20	26.20
Chippewa...	2.10	2.90	2.55	3.72	3.71	3.72	3.87	3.91	3.93	3.32	3.32	4.43	4.43
Chicago...	5.20	5.21	6.08	10.31	10.33	10.07	10.07	10.06	12.34	12.34	12.24	13.43	13.43
Clay...	4.80	4.31	5.30	8.53	8.56	8.95	9.10	9.38	8.84	10.01	11.04	12.28	12.28
Cook...	5.22	5.09	5.34	9.46	9.47	9.27	9.26	9.38	8.84	10.01	11.04	12.28	12.28
Crow Wing...	1.50	3.00	4.47	3.37	3.47	3.44	3.52	3.58	4.36	4.36	4.36	4.05	4.05
Dakota...	5.05	4.57	8.04	11.17	13.33	13.35	13.06	12.23	12.25	11.21	11.25	10.44	10.44
Dodge...	3.33	3.42	2.32	5.40	5.30	5.32	5.48	5.41	5.60	5.62	5.75	6.74	6.74
Dubuque...	12.37	10.16	14.70	15.57	15.41	15.73	15.08	14.05	14.89	13.16	13.27	10.36	10.36
Faribault...	10.70	10.16	13.49	15.55	15.41	15.73	15.08	14.05	14.89	13.16	13.27	10.36	10.36
Fillmore...	4.92	5.41	6.00	9.43	9.48	9.36	9.36	9.48	16.38	17.35	17.34	18.80	18.80
Goodhue...	7.84	8.41	10.77	15.40	15.43	15.09	15.09	15.09	16.48	16.27	17.35	18.80	18.80
Grant...	10.90	10.87	11.69	15.62	15.83	15.04	14.34	13.02	13.94	13.41	15.42	17.69	17.69
Hennepin...	9.91	8.44	10.83	15.84	15.84	15.80	15.90	16.11	16.12	16.13	16.13	17.69	17.69
Isanti...	13.91	12.51	11.68	16.72	16.70	16.31	15.67	16.61	16.61	17.34	17.14	18.80	18.80
Itasca...	4.22	4.55	5.52	9.44	9.32	9.67	9.68	10.16	10.14	10.44	10.40	11.89	11.89
Jackson...	23.12	61.68	37.20	28.17	28.22	43.02	42.69	46.27	46.15	47.60	47.90	50.00	49.55
Kandake...	8.61	6.14	7.40	10.31	10.31	15.41	15.41	10.31	10.35	11.40	11.41	12.72	12.72
Kanabec...	3.51	2.98	4.05	4.63	4.38	5.13	5.13	4.03	4.43	4.10	4.11	4.32	4.32
Kanich...	1.95	3.26	5.31	7.30	7.75	7.53	7.55	7.01	10.27	9.26	9.27	9.26	9.26
Kandoyoh...	4.93	4.96	8.13	13.05	13.05	8.75	15.91	18.01	18.40	18.41	19.84	19.84	19.84
Kittson...	3.64	2.45	1.77	4.41	4.41	4.41	4.48	4.46	4.50	5.04	5.08	15.08	15.08
Lake...	6.32	6.09	6.12	11.45	11.44	10.18	10.18	11.28	11.90	11.68	11.70	12.00	12.00
Lake qui Pate...	4.01	3.76	3.80	6.29	6.22	6.27	6.26	6.09	6.92	6.50	6.50	8.00	8.00
Le Sueur...	1.58	4.57	7.31	10.57	10.57	10.84	10.86	11.29	11.43	12.83	12.96	15.25	15.25
	4.96	5.30	5.07	10.53	10.57	10.23	10.20	11.43	11.43	12.83	12.96	15.25	15.25
	8.92	11.52	12.11	15.28	15.40	15.70	15.77	16.07	16.07	17.63	17.61	21.47	21.47

# APPENDIX

373

	\$242.32	\$329.77	\$313.84	\$279.67	\$190.68	\$270.74	\$1,637.02
Meeker.....	2.59	111.04	5.62	10.45	6.39	8.12	33.17
Millie Lacs.....	92.42		15.51	38.17	87.16	137.61	479.91
Morrison.....	106.21		127.45	185.02	137.70	286.12	902.50
Murray.....	145.72	174.40	275.81	62.68	393.90	238.08	1,390.59
Nicoll.....	45.16	128.14	154.63	150.82	109.55	140.83	799.13
Nobles.....	204.54	243.22	477.68	150.61	697.30	818.29	2,583.64
Norman.....	287.77	359.02	194.17	350.60	406.70	570.50	2,148.76
Olsted.....	126.83	96.85	94.38	100.47	80.44	94.69	604.68
Otter Tail.....	363.56	427.74	277.52	347.52	459.84	585.12	2,441.30
Pennington.....			39.24	114.04	94.47	120.33	368.08
Pine.....			338.24	45.50	309.06	336.01	1,420.96
Pipestone.....	174.29	217.86	239.25	700.87	625.46	815.69	3,336.76
Polk.....	433.43	522.06	200.79	183.85	247.21	278.51	1,384.25
Pope.....	197.45	256.44	196.61	270.82	250.97	175.14	1,175.64
Ramsey.....	183.31	98.79	44.57	161.74	83.94	161.15	1,639.56
Red Lake.....	76.56	111.60	670.78	330.17	804.90	1,134.36	3,811.77
Redwood.....	307.58	563.98	650.36	631.92	690.55	1,077.64	3,849.46
Renvill.....	403.54	665.45	99.85	210.07	128.51	177.65	849.38
Rice.....	110.45	142.85	416.38	143.17	446.85	541.28	2,110.90
Rock.....	270.85	292.37	54.07	105.18	81.23	75.92	408.69
Roseau.....	35.51	56.78	5,151.49	5,434.20	10,714.77	8,860.13	46,703.38
St. Louis.....	8,417.49	8,125.30	5,151.49	139.72	17.50	128.09	623.12
Scott.....	96.90	10.55	80.36	111.04	17.50	15.91	59.68
Sherburne.....	4.68	260.74	320.03	259.37	229.23	264.57	1,511.13
Sibley.....	157.19	245.02	319.12	252.85	314.16	365.67	1,941.03
Stearns.....	77.13	140.70	136.62	172.40	120.60	179.48	1,836.93
Steele.....	184.49	306.77	278.40	246.39	404.01	408.77	1,838.92
Stevens.....	350.35	519.29	488.34	407.10	506.99	565.31	2,846.51
Swift.....	60.53	76.45	31.60	47.10	67.81	95.89	279.38
Todd.....	323.96	366.12	280.63	135.99	412.02	392.85	1,901.37
Traverse.....	292.35	218.86	212.69	186.54	169.58	213.86	1,292.84
Wabasha.....	16.31	14.20	6.48	22.30	34.08	31.47	114.84
Wadena.....	60.18	110.63	153.08	222.32	140.49	101.82	867.52
Washington.....	52.73	177.65	41.32	222.32	78.64	103.86	549.09
Watson.....	125.75	193.73	285.31	154.15	305.19	322.87	1,389.49
Watsonwan.....	330.67	380.83	288.01	227.07	598.06	562.87	2,315.71
Winona.....	113.12	110.82	127.46	106.16	101.23	88.80	647.59
Wright.....	199.22	261.80	224.44	298.02	193.26	261.07	1,438.91
Yellow Medicine.....	477.02	418.00	524.57	304.30	689.95	825.84	3,299.68
Totals.....	\$34,880.49	\$35,820.28	\$34,430.84	\$35,039.56	\$47,418.95	\$49,728.31	\$237,318.43



TABLE NO. 18

ASSESSED VALUATION OF ALL TAXABLE PROPERTY AND STATE TAXES LEVIED AND PAID EACH YEAR FROM 1888 TO 1913, INCL.

TAX YEAR	Number of Acres Exclusive of Town Lots	Value of Lands and Structures Thereon	Average Value per Acre	Value of Town and City Lots and Structures Thereon	Value of Personal Property	Total Valuation	Total Taxes Levied	Average Rate of Taxation for all Purposes	Total State Taxes Levied Excluding School Tax	State Taxes Paid by Fiscal Year Excluding State School Tax
1888	.....	.....	.....	.....	.....	\$41,846,778	\$554,368.86	0.113	\$177,881.00	\$116,446.92
1889	.....	.....	.....	.....	.....	35,576,202	505,230.00	0.131	209,234.00	.....
1890	.....	.....	.....	.....	.....	36,713,408	655,985.40	0.178	147,013.00	113,801.97
1891	8,820,844	\$2,021,913	\$2.90	\$8,087,238	\$4,731,495	45,184,083	2,682,431.88	0.059	271,101.00	218,983.33
1892	10,536,021	46,236,192	4.38	20,985,125	19,012,525	87,133,673	2,783,766.36	0.0319	431,663.00	336,460.83
1893	10,888,811	47,263,394	4.33	22,245,027	20,174,290	90,473,720	2,001,460.65	0.027	518,368.00	436,100.80
1894	13,888,669	49,704,966	4.53	28,576,176	22,092,692	103,372,838	3,125,860.96	0.0303	518,368.00	419,413.71
1895	12,702,687	57,275,490	4.50	30,340,916	24,981,619	112,208,135	3,125,860.96	0.0303	518,368.00	467,632.58
1896	13,741,404	113,410,620	8.25	48,984,793	45,021,708	217,437,211	4,102,835.84	0.188	508,728.00	571,182.49
1897	13,093,391	114,733,198	8.75	58,980,078	45,162,467	218,855,743	3,892,482.96	0.177	459,606.00	461,703.88
1898	14,768,685	116,907,835	7.91	58,640,434	45,402,482	218,855,743	3,851,326.34	0.166	441,837.00	442,890.32
1899	15,716,765	118,769,222	7.76	57,014,717	43,141,659	220,925,638	3,804,734.26	0.164	471,838.00	472,375.21
1900	15,076,624	130,107,263	8.68	54,508,425	43,175,304	229,701,042	3,751,529.21	0.162	468,768.00	582,977.04
1901	17,051,224	133,514,075	7.83	55,732,638	53,527,017	258,055,543	4,101,811.41	0.154	468,768.00	384,905.58
1902	18,438,789	141,572,497	7.68	64,670,638	54,581,906	271,158,961	4,898,771.57	0.173	379,680.00	504,666.86
1903	19,608,028	150,866,621	7.69	93,167,226	67,159,588	311,138,435	5,755,765.64	0.183	343,371.00	402,600.08
1904	21,090,420	166,190,006	7.80	99,720,034	78,549,379	338,258,653	7,493,427.52	0.191	504,832.00	308,995.61
1905	22,820,991	188,581,298	7.19	147,716,594	82,720,902	390,739,760	8,383,696.67	0.0904	719,539.00	513,313.42
1906	23,450,470	190,960,897	7.02	191,386,667	87,494,258	469,831,722	9,242,231.72	0.0204	609,420.16	660,698.80
1907	26,647,691	190,833,543	7.02	200,939,817	96,846,604	486,699,964	10,706,483.70	0.0204	924,713.41	842,453.16
1908	28,330,364	200,435,682	7.05	263,657,715	96,536,557	551,972,472	12,243,956.00	0.0209	936,867.38	892,435.86
1909	28,784,958	213,842,048	7.36	284,657,214	92,261,847	588,361,512	12,743,956.00	0.0216	1,062,412.93	974,539.93
1910	29,342,758	237,084,696	7.88	288,732,050	93,014,432	595,588,530	13,470,010.67	0.0230	1,177,557.98	1,177,013.86
1911	30,654,472	236,561,142	7.72	309,411,613	98,047,698	637,469,928	14,645,741.41	0.0228	1,687,361.49	1,526,135.10
1912	31,163,321	247,990,098	7.96	307,359,010	86,356,498	642,903,651	14,894,540.82	0.0230	1,414,630.89	1,560,901.73
1913	32,126,007	249,152,259	7.73	306,983,628	85,114,394	641,250,281	14,770,864.91	0.0230	1,405,449.83	1,442,243.08
1914	32,063,186	241,183,434	7.37	242,258,334	85,493,875	563,945,663	13,535,948.20	0.0240	1,154,928.30	1,456,920.63
1915	34,448,667	241,385,402	7.01	243,696,277	85,424,134	570,598,813	14,084,409.68	0.0246	1,016,154.98	1,006,308.22
1916	35,408,289	260,774,597	7.08	239,028,737	89,448,796	579,252,130	13,847,896.50	0.0239	1,042,839.28	1,056,609.04

1899	35,946,834	252,180,126	7.02	240,095,048	92,808,154	585,083,328	14,539,285.91	0248	1.8	994,694.62	1,039,070.47
1900	38,746,382	266,430,396	7.25	222,574,057	98,803,235	588,016,888	14,963,901.76	0254	1.6	941,472.15	1,016,397.79
1901	36,900,284	267,340,220	7.25	222,806,350	107,840,044	600,980,614	16,269,671.55	0271	1.6	961,734.98	1,042,820.84
1902	37,766,236	367,608,085	10.27	259,748,875	114,105,514	763,760,374	18,520,846.80	0243	1.3	990,234.91	998,751.57
1903	38,680,026	390,104,583	10.08	264,324,468	132,433,798	786,869,809	19,926,197.55	0245	1.8	1,180,066.75	*890,292.88
1904	38,944,729	431,032,486	11.08	270,176,462	144,688,062	845,897,110	20,986,645.17	0247	1.5	1,264,671.06	1,207,099.06
1905	39,521,323	433,083,789	10.96	275,220,431	144,739,315	853,033,535	22,358,326.35	0262	1.8	1,538,801.01	1,378,597.15
1906	40,088,479	458,710,317	11.44	293,574,739	163,432,357	917,017,413	23,479,577.06	0256	1.55	1,421,387.65	1,445,275.35
1907	40,676,112	579,104,144	14.23	302,875,385	166,320,920	1,048,200,458	27,162,153.73	0259	2.25	2,358,460.47	2,033,250.37
1908	41,331,288	582,050,504	14.08	316,963,277	166,016,420	1,065,010,201	28,732,636.92	0269	2.17	2,400,079.13	2,293,394.30
1909	41,768,490	607,458,044	14.64	324,797,213	179,350,495	1,108,605,752	30,813,670.15	0279	1.57	1,742,743.19	1,907,902.17
1910	42,649,417	651,690,187	15.28	361,852,630	181,419,495	1,194,962,312	33,373,921.46	0270	1.47	1,757,538.08	1,914,145.67
1911	43,034,666	664,830,374	15.45	370,695,899	177,041,621	1,212,667,794	35,974,753.91	0296	2.61	3,273,893.39	2,667,118.10
1912	43,433,279	751,083,372	17.38	403,186,363	185,489,012	1,336,758,747	38,162,527.70	0274	2.35	3,218,386.09	3,218,366.41
1913	43,835,159	753,441,584	17.19	411,623,032	204,905,686	1,369,970,302	45,763,382.58	03340	3.80	5,288,588.36	4,334,574.13

\*Several large counties unpaid at close of fiscal year, which accounts for reduced collections.



---

---

## LISTING BLANKS

---

---

BLANK FOR LISTING PERSONAL PROPERTY

CLOVER COUNTY, 1914

List of Personal Property owned or controlled by *John Doe* for the year 1914. School District No. 10. Village of *Hope*. Post Office Address *Hope*.  
§57 (Assessors must fill out the above before returning to County Auditor)

ASSESSOR'S NOTICE (To Persons Sick or Absent)

To *John Doe, Hope, Minnesota*:  
You are hereby notified to make out and leave at ..... or at my office in *Hope* on or before the 10th day of June, 1914, a statement as per schedule on the reverse of this sheet, of all personal property which you are required by law to list for taxation.  
*E. M. Sanders, Assessor.*

EVERY PERSON OF FULL AGE AND SOUND MIND IS REQUIRED TO LIST HIS OR HER PROPERTY FOR TAXATION

§57 (See Assessor's Notice on the Filing of this Sheet)

Before filling out this Schedule, read carefully the extracts from the laws relating to the listing of personal property on page 4 of this sheet.  
A schedule of the number and value of all items of personal property, except money and credits, belonging to *John Doe*, on the first day of May, 1914, and required by law to be listed for taxation in the Village of *Hope*, in the County of *Clover*, and State of *Minnesota*.  
School District No. 10.

CLASS 1. Assessed at 50 per cent of true and full value.  
Note—Class 1 covers all mined iron ore.

ITEMS IN CLASS 1	Number Tons	Owner's Valuation	Assessor's Valuation	
			True and Full Value	50 Per Cent of True and Full Value
1. Mined iron ore.....				1
Total Value Class 1.....				

CLASS 2. Assessed at 25 per cent of true and full value.  
 Note.—Class 2 covers household goods and furniture including musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes or for the furnishing or equipment of the family residence.

ITEMS IN CLASS 2	Number	Owner's Valuation	Assessor's Valuation									
			True and Full Value					25 Per Cent of True and Full Value				
2. Household furniture and utensils, and wearing apparel of members of the family.....		4 5 0		5	0	0			1	2	5	2
3. Rugs and carpets.....		6 0			8	0				2	0	3
4. Books, pictures, bric-a-brac and works of art.....		4 0			6	0				1	5	4
5. Sewing machines.....	1	1 5			2	0					5	5
6. Watches and clocks.....	2	2 0			2	0					5	6
7. Jewelry, diamonds, gold and silver plate and plated ware.....				2	0	0				5	0	7
8. Pianos.....	1	2 5 0		3	0	0				7	5	8
9. All other musical instruments.....		2 5			2	5					6	9
10. All other personal property actually used by owner for the personal and domestic purposes or for the furnishing or equipment of the family residence.....												10
Total Value Class 2.....		8 5 0	1	2	0	5				3	0	1

CLASS 3. Assessed at 33 1/3 per cent of true and full value.

Note: Class 3 covers live stock, poultry, all agricultural products, stocks of merchandise together with the furniture and fixtures used therewith, manufacturers' materials and manufactured articles, and all tools, implements and machinery which are not permanently attached to and a part of the real estate where located.

ITEMS IN CLASS 3		Number		Owner's Valuation		Assessor's Valuation		33 1/3 per cent of True and Full Value	
						True and Full Value			
11. Horses and Mules and Asses	A. Under one year old.	1	3	0	4	5	1	5	A
	B. One year old and under two years.	1	6	0	0	0	2	0	B
	C. Two years old and under three years.	1	6	6	9	0	3	0	C
	D. Three years old and over.	3	6	0	0	0	1	0	D
	E. Stallions, fine bred mares and race horses.	1	6	0	4	0	1	6	E
12. Cattle	A. Under one year old.	6	3	5	5	0	1	7	A
	B. One year old and under two years.	1	4	0	5	4	1	5	B
	C. Two years old and under three years.	3	9	0	1	0	3	5	C
	D. Cows.	8	4	0	4	8	1	6	D
	E. Bulls.	1	7	0	7	5	2	5	E
	F. All other cattle three years old and over.	6	2	7	2	5	9	2	F
13. Sheep of all ages.		16	9	0	7	0	2	5	13
14. Hogs of all ages.		13	1	0	1	2	4	0	14
15. Poultry.			2	0	3	0	1	0	15
16. Dogs of all ages.		1	1	5	1	5		5	16
17. Farm tools, implements and machinery.			1	5	2	0	6	7	17
18. Wagons, carriages and sleighs.		2	9	0	9	0	3	0	18
19. Harness and saddles.			7	5	7	5	2	5	19
20. Automobiles and Auto Trucks	State— (a) Make, <i>The Minnesota</i> . (b) No. passengers, 5. (c) Horse power, 30. (d) Age, 2.	1	7	0	9	0	3	2	20
21. Motorcycles and bicycles.					9	6	0	0	
22. Street railway cars.		1	1	0	1	2	4	0	21
23. All other vehicles.			3	0	3	0	1	0	23

## ITEMS IN CLASS 3—Continued

Number	Owner's Valuation	Assessor's Valuation		
		True and Full Value	33 1/3 per cent of True and Full Value	
24. Steam and motor boats, sailing vessels, barges and all other water craft.				24
25. Grain, grass seed and flaxseed in the hands of producers.	2 5 0	2 5 0	8 3	25
26. All other agricultural products in the hands of producers.	1 0 0	1 5 0	5 0	26
27. Threshing machines, and outfits used therewith, exclusive of engines.				27
28. Steam engines, boilers, <i>gasoline engines</i> , dynamos and electric motors.				28
29. Locomotives, steam shovels and other machinery used in mining.	7 5	7 5	2 5	29
30. Manufacturers' tools, implements and machinery which are not assessed as real estate.				30
31. Wheat, flour, barley, malt, flaxseed, linseed oil, and all other grain and grain products in the hands of manufacturers.				31
32. Pulpwood, pulp and paper.				32
33. Lumber, lath and shingles.				33
34. Logs, poles, posts and railroad ties.				34
35. Brick, cement, lime, cement blocks and quarried stone in the hands of dealers or manufacturers.				35
36. All manufacturers' materials and manufactured articles not above listed in the hands of manufacturers.				36
37. Goods and merchandise of wholesale merchants and jobbers.				37
38. Goods and merchandise of retail merchants.	1 2 0 0 0	1 6 0 0 0	5 3 3 3	38
39. Typewriters, adding machines, <i>cash registers</i> and <i>computing scales</i> .	1 0 0	1 5 0	5 0	39
40. Safes.	1 0 0	1 0 0	3 3	40
41. Store furniture and fixtures not above listed.	4 5 0	6 0 0	2 0 0	41
42. Office furniture, including instruments, equipment and libraries of professional men.				42



ITEMS IN CLASS 3—Continued	Number	Owner's Valuation		Assessor's Valuation		33 1/3 per cent of True and Full Value								
		True and Full Value		True and Full Value										
43. Fire arms of all kinds.....	.....	.....	2	5	.....	8	43							
44. Presses, typesetting machines, type cases and furniture, equipment, fixtures and stock on hand of newspaper and printing offices.....	.....	.....	.....	.....	.....	.....	44							
45. Machinery, furniture, equipment and stock of creameries and cheese factories.....	.....	.....	.....	.....	.....	.....	45							
46. Machinery, furniture and equipment of laundries.....	.....	.....	.....	.....	.....	.....	46							
47. Stock, furniture, fixtures and equipment of saloons, sample rooms and bar rooms.....	.....	.....	.....	.....	.....	.....	47							
48. Stock, furniture, fixtures and equipment of restaurants, eating houses and cafes.....	.....	.....	.....	.....	.....	.....	48							
49. Stock, furniture, fixtures, equipment, tables and alleys of billiard and pool rooms and bowling alleys.....	.....	.....	.....	.....	.....	.....	49							
50. Furniture, tools and equipment of barber shops.....	.....	.....	.....	.....	.....	.....	50							
51. All tools, implements and machinery not listed in the foregoing items.....	.....	.....	.....	.....	.....	.....	51							
Total Value Class 3.....	.....	1	6	1	6	0	2	1	3	4	7	0	4	4

CLASS 4: Assessed at 40 per cent of true and full value.  
Note—Class 4 covers all personal property not included in the three preceding classes.

ITEMS IN CLASS 4	Number	Owner's Valuation	Assessor's Valuation		
			True and Full Value	40 per cent of True and Full Value	
52. Elevators, warehouses and other improvements on railway lands.....	1	4 5 0 0	6 0 0 0	2 4 0 0	52
53. Structures on lands entered under the United States land laws and on lands leased from the state.....					53
54. Shares of bank stock.....					54
55. Shares of stock in all corporations whose property is not assessed or taxed in this state.....		3 0 0 0	3 0 0 0	1 2 0 0	55
56. Property to be listed and assessed as "Bonds and Stocks" in accordance with the provisions of section 2015, General Statutes, 1913 (Note—Property in this item was formerly listed under Sub. 23 section 835, Revised Laws 1905); and franchisees.....					56
57. All other personal property not included in the foregoing items required by law to be listed.....					57
Total Value Class 4.....		4 8 0 0	6 3 0 0	2 5 2 0	
Grand total value of foregoing items personal property.....		2 1 8 1 0 2	3 6 3 9	9 8 6 5	

State of Minnesota, }  
County of Clover, } ss.

I, the undersigned, do solemnly swear that I have, according to the best of my knowledge and belief, listed in the above schedule all the personal property, except money and credits, owned by me ..... on the first day of May, 1914, and required to be listed in said assessment district for taxation under the laws of this state.

Subscribed and sworn to before me this 25th day of May, 1914.

E. M. Sanders, Assessor.

Signed:

John Doe.

Section 8818, General Statutes, 1913. FALSE STATEMENT REGARDING TAXES—Every person who, in making any statement, oral or written which is required or authorized by law to be made as a basis of imposing or reducing any tax or assessment, who shall willfully make any statement as to any material matter which he knows to be false, shall be guilty of a gross misdemeanor.

BLANK FOR LISTING MONEY AND CREDITS

CLOVER COUNTY, 1914

LIST OF MONEY AND CREDITS OWNED OR CONTROLLED BY JOHN DOE FOR THE YEAR 1914

School District No. 10, Village of Hope.

Post Office Address; Hope, Minnesota.

Assessors must fill out the above before returning to County Auditor

ASSESSOR'S NOTICE

To John Doe, Hope, Minnesota;

You are hereby notified to make out and return to me not later than the 1st day of June, 1914, a sworn statement as per list on the reverse of this sheet, of all money and credits which you are required by law to list for taxation.

Dated May 1, 1914.

E. M. Sanders, Assessor.

The tax upon money and credits amounts to 3 mills upon each dollar, or 30 cents upon each \$100 of valuation. It is so light that every taxpayer can afford to be honest and make a true and full list of all money and credits owned by him or under his control. Municipal bonds issued since April 18, 1911, and real estate mortgages upon which a registry tax has been paid in Minnesota are not to be included in this list.

Debts cannot be deducted from credits. Please read the law on the reverse side of this blank.

## LIST OF MONEY AND CREDITS

Owned by *John Doe* of the *Village of Hope*, County of *Clover*, State of *Minnesota* on May 1, 1914, as required by Chapter 285, Laws of 1911.  
School District No. 10.

## ITEMS

	Owner's Valuation	Assessor's Valuation
1. Money subject to check and on deposit in banks, trust companies or similar financial institutions, wherever situate.	\$125	\$125
2. Money on deposit in banks, trust companies, postal and other savings banks, or similar financial institutions, wherever the same are situate, and which is represented by certificates of deposit, cashier's checks or similar instruments.	200	200
3. Money, other than above specified, on hand or under control of the owner or his agent, whether the same is held in this state or elsewhere.	30	30
4. Promissory notes, bills of exchange, due bills, cream checks and similar evidences of indebtedness.	400	400
5. Bonds, except municipal and United States bonds and such as are secured by real estate mortgages recorded in this state.	500	500
6. Real estate mortgages upon lands situate outside of this state, and amount secured thereby.		
7. Real estate mortgages on lands in this state which have not been recorded and the amount secured thereby.		
8. Chattel mortgages upon personal property in this state or elsewhere, and the amount secured thereby.		
9. Judgments in this state or elsewhere.		
10. Book accounts.		
11. Contracts for sale of real estate outside of this state.	150	208
12. Contracts for sale of real estate in this state which have not been recorded.	500	500
13. Annuities, royalties and all sums of money receivable at stated periods.		600
14. All claims and demands for money or other valuable thing not above enumerated.		500
Total	\$1,905	\$3,083

State of Minnesota, }  
County of Clover }

I do solemnly swear that the foregoing list of money and credits owned by me or under my control subject to taxation for the year 1914 and the true and full value thereof as specified in the column headed, "Owner's valuation" is true and correct to the best of my knowledge and belief.

Subscribed and sworn to before me this }  
25th day of May, A. D. 1914. }

*E. M. Sanders, Assessor.*

*John Doe.*

State of Minnesota, }  
County of }  
I do solemnly swear that I did not own or have under my control on the first day of May, A. D. 1914, any property of the kind specified in the fourteen items above set forth.

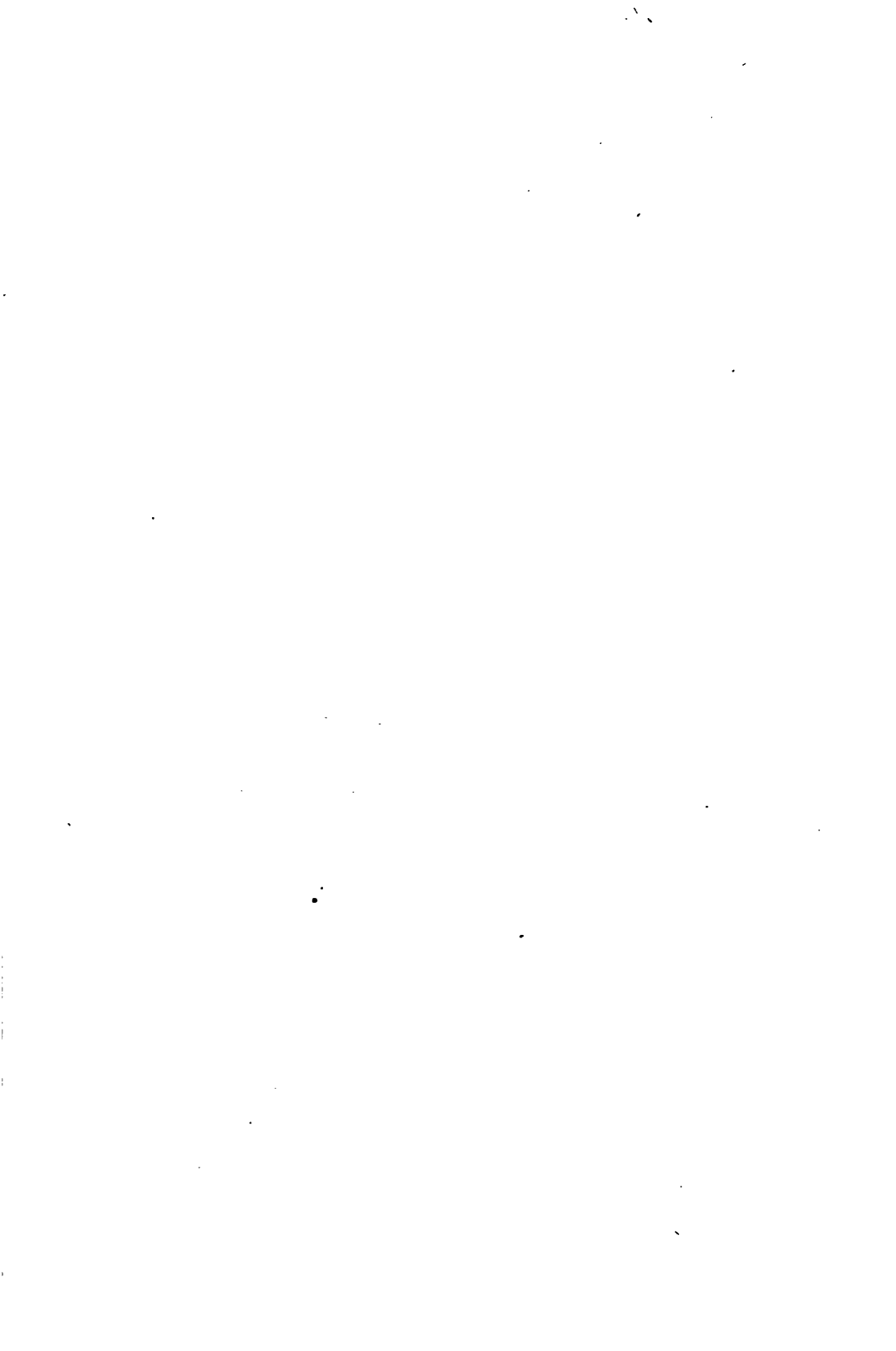
Subscribed and sworn to before me this }  
..... day of ..... A. D. 1914 }  
..... }



---

# INDEX

---



# INDEX





# INDEX

---

## ABATEMENTS

consideration by tax commission, 1913 and 1914.....	230
mining properties .....	84, 96

## AFRICA

iron ores of,	
quality .....	76
reserves .....	77

## AITKIN COUNTY

iron ore in .....	78
real estate assessment, 1914, compared with 1912	
platted property, decrease.....	58, 59
percentage .....	59

## AITKIN VILLAGE

reassessment of money and credits, 1913.....	71
--	----

## ALABAMA

iron ores of, quality.....	76
----------------------------	----

## ALBERT LEA

assessment of money and credits, 1910 to 1914.....	68
--	----

## AMERICA

iron ore reserves.....	77
------------------------	----

## APPLEBY, DEAN WILLIAM R., valuation of mining properties, co-

operation with tax commission .....	83, 96
-------------------------------------	--------

## APPORTIONMENT OF TAXES

express companies .....	10
freight line companies .....	9
general property tax.....	14
grain—bushel tax .....	12
inheritance taxes .....	16
insurance companies .....	11
money and credits.....	12
in 1912 and 1913, tables.....	354, 368
mortgage registry tax.....	11
railroads .....	9
sleeping car companies .....	9
telegraph companies .....	13
telephone companies .....	10
trust companies .....	10
vessel tonnage tax .....	13

## ASIA

iron ore reserves.....	77
------------------------	----

## ASSESSMENT, see also Classified Assessment Laws, Equalization

abstracts of	
money and credits, 1911-1914.....	336-337
personal property,	
1913 .....	292-309
1914 .....	310-331
real estate, 1914.....	332-335
exempt, 1914.....	340-341
total assessment, 1914.....	338-339
by counties, 1880-1913.....	378-381
for state, 1858-1913.....	384-385
averages	
not to be used.....	27
use of up to 1913.....	18
basis	
at percentage of "true and full value" actual value to be	
used in figuring percentages under new law.....	27
bills introduced	
1909 .....	20
1911 .....	21
1913 .....	23
classified assessment law.....	7, 17-23
legislative resolution, 1909.....	21
"true and full value law"	
causes of failure.....	18
enforcement	
attitude of tax commission.....	19, 20

## ASSESSMENT (continued)

concurrent resolution, 1909.....	21
efforts to render possible.....	20
never accomplished .....	18
obstacles in way of.....	19
date of, recommendations by tax commission.....	1, 3
equalization	
by boards of review	
1913 .....	46
1914 .....	30-33
by county boards	
1912 .....	49, 50, 59-62
1913 .....	47, 48, 49, 52, 58
1914 .....	33-35, 39, 52, 56, 58, 60
by tax commission	
1912 .....	59-61
1913 .....	49, 50, 52-57, 237-264
1914 .....	35-42, 52-57, 58-64, 265-290
illegal practices up to 1914.....	18, 19, 24, 30, 57
in accordance with law	
impossible prior to 1914.....	18, 19, 24, 25, 30, 57
only means of attaining justice in taxation.....	27
summary for state, 1914.....	338-339

## ASSESSORS, see also County Assessor Bill

data for use of .....	27-29
difficulty in assessing certain kinds of property.....	41
instructions to, by tax commission.....	26, 42
manual prepared by tax commission.....	25
meetings of tax commission with.....	26, 230
agreements to assess property in violation of law.....	18
attendance gratifying .....	26
compensation for attendance.....	26
notice of meetings.....	26
original purpose of.....	18
not responsible for high taxes.....	27

## ATTORNEY GENERAL, OPINIONS OF

as to \$100 personal property exemption.....	53
in assessor's manual .....	26
in compilation of tax laws .....	229

## AUSTIN

assessment of money and credits, 1910 to 1914.....	68
reassessment of money and credits, 1913.....	71

## AUSTRALIA

iron ore reserves.....	77
------------------------	----

## BANKS

decrease in assessment under classified assessment law.....	55
exemption of money from money and credits tax.....	65
reports called for .....	41, 230

## BASIS OF VALUATION, see Classified Assessment Law

## BECKER COUNTY

real estate assessment, 1914, compared with 1912, unplatted property, decrease in county board's return.....	58
---	----

## BELGIUM

iron ores, quality .....	76
ore reserves .....	78

## BEMIDJI

assessment of money and credits, 1910 to 1914.....	68
--	----

## BENTON COUNTY

decrease in assessment of money and credits, 1914.....	73
--	----

## BLOCK, P. D.,

opinion as to usability of certain Cuyuna range ores.....	117
---	-----

## BLUE EARTH COUNTY

paid state in 1913 more than received from state.....	227
reassessments of money and credits in rural districts, 1913....	72

## BOARDS OF REVIEW

importance of work .....	30
instructions to, by tax commission	
1913 .....	46
1914 .....	31
work not always satisfactory.....	30

**BRAINERD**

assessment of money and credits, 1910 to 1914.....	68
--	----

**BRAZIL**

iron ores, quality.....	76
ore estimates .....	78

**BUSHEL TAX, see Grain****CARLTON COUNTY**

reassessments of money and credits, 1914.....	73
---	----

**CASS COUNTY**

iron ore possibilities .....	78
------------------------------	----

**CHARITABLE AND CORRECTIONAL INSTITUTIONS**

cost of, 1896, 1902, 1908 and 1914.....	192, 194, 195, 199
growth .....	157, 164-166, 176, 177, 178, 179, 180, 182, 199
receipts from .....	186, 189, 190

**CHILI**

iron ores, quality.....	76
ore estimates .....	78

**CHINA**

iron ores, quality.....	76
-------------------------	----

**CHISHOLM**

assessment of money and credits, 1910 to 1914.....	68
reassessment of money and credits, 1913.....	71

**CLASSIFIED ASSESSMENT LAW**

enactment in 1913.....	1
explained to assessors.....	26
first assessment under.....	24-42, 51-64
importance of .....	7, 17-23
reasons for .....	17
recommendations by tax commission.....	1, 20
text of law.....	17

## CLEARWATER COUNTY

received from state in 1914 much more than paid state.....	227
--	-----

## CLOQUET

assessment of money and credits, 1910 to 1914.....	68
--	----

## COLLECTION OF TAXES

general property taxes, by county treasurer.....	14
--	----

## CONSERVATION OF RESOURCES OF STATE

growth of departments concerned with.....	157, 170-174, 176, 177, 181, 182, 202
---	---------------------------------------

## CORPORATIONS, see also Banks, Foreign Corporations, Public Utility Cor-

porations and the various kinds of corporations enumerated under heading Taxing System of Minnesota

assessment of stock, 1912, 1913 and 1914.....	40, 41, 50, 55, 56
bonded indebtedness should be a factor of taxable value.....	5
corporate excess, full value of not reached by present law.....	5
legislation, 1913 .....	3-6
recommendations by tax commission.....	1, 232
reports called for by tax commission, 1913 and 1914.....	230

## COST OF GOVERNMENT, see also State Government, Growth and

## Expansion of Functions,

by subdivisions, see also subheadings, Educational Institutions, State and Local

city and village tax levies.....	211-226, 348-350, 363-365
1906 to 1913, increase .....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared, by counties .....	216-223
1912, abstract, by counties.....	348-350
1913, abstract, by counties.....	363-365
1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
how made .....	14
county tax levies.....	211-226, 345-347, 360-362
1906 to 1913, increase .....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties.....	216-223
1912, abstract, by counties.....	345-347
1913, abstract, by counties.....	360-362

## COST OF GOVERNMENT (Continued)

## by subdivisions (Continued)

1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
how made .....	14
school district tax levies.....	208-226, 351-353, 365-367
1900 to 1913, amount, and percentage of total levy....	210
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1906 to 1913, increase .....	211
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	351-353
1913, abstract, by counties.....	365-367
1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
increase in levies.....	208, 209
state tax levies.....	206-226, 345-347, 360-362
1900 to 1913, by purposes.....	206, 207
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	345-347
1913, abstract, by counties.....	365-367
1913, diagram .....	214
1913, proportion of total by counties.....	224-225
amount compared with payments to counties....	224-225
how made .....	14
increase in levies .....	208
township tax levies.....	211-225, 348-353, 362-367
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties.....	216-223
1912, abstract, by counties .....	348-353
1913, abstract, by counties.....	362-367
1913, diagram .....	214
1913, proportion of total by counties.....	224-225
how made .....	14
total .....	208-226, 342-344, 356-358
1900 to 1913, compared with levies for education and roads and bridges .....	210
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	342-344
1913, abstract, by counties.....	356-358
1913, analyzed, by counties.....	224-225



## COST OF GOVERNMENT (Continued)

## by subdivisions (continued)

1913, diagram .....	214
how made .....	14
comparison of cost in different states.....	205
factors for consideration .....	205
depends primarily upon the voters of the state.....	14, 29, 155, 204, 227
education.....	200-202, 208-226, 345-347 360-362
comparison with other states.....	201, 202
comparison with total levy, 1900 to 1913.....	210
levies for various years.....	208-226, 345-347, 360-362
totals and per capitas, 1902, 1908 and 1914.....	201
federal receipts and expenditures	
great increase during last ten years.....	155
investigations by the tax commission in 1910 and 1912....	183
investigations by the tax commission in previous years.....	183
local versus state.....	29, 208-228
measured, how .....	184, 196, 202, 203
relation to growth of governmental functions..	154-157, 184, 204, 227, 228
roads and bridges.....	29, 208-214, 222-224
comparison with total levy, 1900 to 1913.....	210
diagram .....	215
seriousness of growing tax burdens.....	154
state government	
administrative reform in, aim of chapter to assist.....	155, 204, 227
defects in organization not chief cause of high taxes..	156
comparison with cost of local government.....	29, 208-228
measure of cost.....	184, 196, 202, 203
payments	
as measure of cost of government.....	184, 202, 203
classification .....	191
deductions from .....	196, 198, 200
for education, compared with other states.....	201, 202
gross payments as measure of cost.....	202
net payments as measure of cost.....	184, 196, 203
payments for 1896, 1902, 1908 and 1914 compared	
for administrative purposes.....	192, 194, 195, 196, 198, 199
deductions .....	189, 199
gross and net.....	199
increase in 18 years.....	198
relation to total cost of government.....	29, 156, 226
for bonds and interest.....	193, 194, 195, 196
for charitable and correctional institutions....	192, 194, 195, 199
deductions .....	189, 200
for education.....	193, 194, 195, 200-202
comparison with other states, 1913-1914.....	201
for executive purposes.....	192, 194, 195, 196, 197
increase in 18 years.....	196
for investments .....	193, 194, 195, 196

## COST OF GOVERNMENT (Continued)

## state government (continued)

for judicial purposes.....	192, 194, 195, 197
increase in 18 years.....	197
for miscellaneous purposes.....	193, 194, 195, 202
for societies and associations.....	193, 194, 195, 202
totals .....	191-195
1914, diagram .....	195
permanent improvements, deductions for.....	194, 195, 196, 203
relation of cost to expansion of functions:..	154-157, 184, 204, 227, 228
tax levies for various years.....	206-226, 345-347, 360-362
increase .....	208
proportion of total levy, by counties, 1913.....	224-225
receipts for 1896, 1902, 1908 and 1914	
classification .....	185
deductions .....	188
from departments.....	186, 189, 190, 199
from miscellaneous sources.....	186, 189, 190
from state institutions.....	186, 189, 190
from taxes.....	186, 188, 189
comparison of direct and indirect.....	188
per capita .....	190, 191

## COUNTY ASSESSOR BILL

legislation, 1913 .....	2
recommendations of the tax commission.....	1, 232

## COUNTY AUDITORS

abstracts of assessment examined by tax commission.....	230
approval of application for reduction of mineral valuations.....	84
calculation of local tax rates.....	14
certification to, by state auditor, of state tax rate.....	14
salaries based on assessed valuation of county.....	19
work increased by inefficient assessors.....	52

## COUNTY BOARDS, see also County Boards of Equalization

approval of applications for reduction of mineral valuations....	84
opportunity for hearing before increases in assessment made by tax commission .....	40

## COUNTY BOARDS OF EQUALIZATION

instructions to, by tax commission	
1913 .....	47
1914 .....	33
proceedings examined by tax commission.....	230

## COUNTY BOARDS OF EQUALIZATION (Continued)

real estate sales data submitted by tax commission for opinion as to correctness .....	39
work in 1914 usually well down .....	33

## COUNTY TREASURER

collector of all general property taxes .....	14
---	----

## COUNTY VISITATIONS

by tax commission .....	26, 27, 230
-------------------------	-------------

## CREDITS, see Money and Credits

## CROOKSTON

assessment of money and credits, 1910 to 1914 .....	68
---	----

## CROW WING COUNTY

real estate, assessment, 1914, compared with 1912	
unplatted property decrease in valuation .....	59
special changes by tax commission .....	59
iron ore	
hearing before tax commission .....	86
summary of equalization 1914 and prior .....	89

## CUYUNA RANGE

character of the ore .....	113
chemical composition .....	114
classification of the ores .....	115
opinions as to usability of third class ores .....	116
development during last five years .....	118
geology .....	112
hearing and equalization by tax commission .....	85-87
investigation by tax commission .....	229
iron formation .....	119
location .....	111
methods of mining .....	121
ore deposits .....	113
ore estimates .....	138-147
origin of the ores .....	114
prospecting .....	120
cost of drilling .....	121

## CUYUNA RANGE (Continued)

shipments to January 1, 1914.....	119
special report of the school of mines.....	111-118
transportation of the ore.....	123
winning the ore .....	121

## CUYUNA VILLAGE

represented at Cuyuna range hearing.....	86
--	----

## CUBA

ore reserves .....	78
quality of ores.....	76

## DAKOTA COUNTY

real estate assessment, 1914, compared with 1912	
unplatted property, decrease shown in county board's return	58
per cent of decrease.....	58

## DELINQUENT TAXES

penalties and judgments .....	14
-------------------------------	----

## DEVELOPMENT OF STATE

growth of departments concerned with.....	157, 170-174, 176, 177, 181, 182, 202
---	---------------------------------------

## DODGE COUNTY

reassessments of money and credits in rural districts, 1913....	72
sample letter sent assessors, 1914.....	29

## DOUGLAS COUNTY

reassessments of money and credits in rural districts, 1913....	72
---	----

## DULUTH

assessment of money and credits, 1910 to 1914.....	68
--	----

## DUNN, REPRESENTATIVE

introduction of county assessor bill.....	2
---	---

## ECONOMY AND EFFICIENCY IN ADMINISTRATION

attempt to throw light upon.....	155, 204, 227
should be demanded by the taxpayers.....	204

## EDUCATION AND EDUCATIONAL INSTITUTIONS

cost of, 1896, 1902, 1908 and 1914.....	193, 194, 195, 200-202
compared with other states, 1913-1914.....	201
growth.....	157, 162-164, 176, 177, 178, 179, 181, 182, 200
receipts from.....	186, 189, 190
tax levies for various years.....	208-226, 351-353, 365-367
1913, proportion of total levy.....	224

## ELY

reassessment of money and credits, 1913.....	71
--	----

## ENGLAND

iron ores, quality.....	76
-------------------------	----

## EQUALIZATION, see also Boards of Review, County Boards of Equalization,

## Tax Commission

## by boards of review

1913 .....	47, 48, 49, 52, 58
1914 .....	30-33

## by county boards

1912 .....	49, 50, 59-62
1913.....	47, 48, 49, 52, 58
1914 .....	33-35, 39, 52, 56, 58, 60

## by tax commission

1912 .....	59-61
1913 .....	49, 50, 52-57, 237-264
1914 .....	34-42, 52-57, 58-64, 265-290

## instructions of tax commissjon.....30-35, 46-48

## personal property

certain kinds difficult to assess.....	41
reports called for from certain corporations.....	41
how equalized in 1913 and 1914.....	40-42, 49-57

## real estate

how equalized, 1912 and 1914.....	35-40, 57-64
-----------------------------------	--------------

## hearings

changes made as result of.....	40
granted when increases contemplated.....	40

## sales method used for determining values.....35

## data

how obtained and what included.....	36
verified by local men.....	36

## EQUALIZATION (Continued)

real estate (continued)	
years included .....	36, 37
desirable features .....	38
ratio of assessed to full and true value	
how determined .....	37
submitted to county boards for their opinion as	
to correctness .....	39
reliability for equalizing purposes .....	38
time required .....	231

## EUROPE

iron ore reserves .....	77
-------------------------	----

## EVELETH

assessment of money and credits, 1910 to 1914 .....	68
reassessment of money and credits, 1913 .....	71

## EXEMPTIONS

personal property	
limited to heads of families, 1913 .....	3
effect on 1914 assessment .....	53
opinion of attorney general as to \$100 exemption .....	53
recommendations by tax commission, 1913 .....	1
real estate, 1914, table .....	340-341
money and credits of certain corporations, from three-mill tax.	65

## EXPRESS COMPANIES

gross earnings tax increased, 1913 .....	7
method of taxation .....	10
receipts	
1902, 1908, 1914 .....	186
1914 .....	16, 376

## EXECUTIVE DEPARTMENTS OF GOVERNMENT

cost of, 1896, 1902, 1908 and 1914 .....	192, 194, 195, 196, 197
increase in 18 years .....	196
growth .....	157, 176, 177, 178, 180, 181, 197

## FARIBAULT

assessment of money and credits, 1910 to 1914 .....	68
---	----

## FARIBAULT COUNTY

reassessment of money and credits, 1914.....	73
--	----

## FERGUS FALLS

assessment of money and credits, 1910 to 1914.....	68
--	----

## FIELD, WILLIAM A.,

opinion as to usability of certain grade of Cuyuna range ores..	116
---	-----

## FIELD MEN

employed to secure real estate sales data.....	36
--	----

## FILLMORE COUNTY

reassessments of money and credits in rural districts, 1913....	72
---	----

## FOREIGN CORPORATIONS

fire insurance companies, tax for salvage corps.....	11
taxation of stocks, 1914.....	55

## FRANCE

iron ores, quality.....	76
ore reserves .....	78

## FREIGHT LINE COMPANIES

definition .....	9
method of taxation .....	9
receipts from	
1902, 1908 and 1914 .....	186
1914, apportionment .....	16, 376

## FREEBORN COUNTY

reassessments of money and credits in rural districts, 1913....	72
---	----

## GENERAL PROPERTY TAX, see also Classified Assessment Law

apportionment	
by counties, 1914 .....	223-226
compared with other taxes.....	16
how levied .....	14, 207

## GENERAL PROPERTY TAX (Continued)

method of assessment.....	14
necessity for full listing and accurate valuation of property....	2
property subject .....	13
receipts from.....	16, 186, 188, 207-228

## GERMANY

iron ores, quality.....	76
ore reserves .....	78

## GOODHUE COUNTY

ratio of assessed to full and true value, how obtained.....	37, 38
---	--------

## GRAIN

bushel tax	
method of taxation.....	12
receipts from	
apportionment, 1914 .....	16
1909-1914, by counties.....	372-373
recommendations, 1911 and 1913.....	1

## GROSS EARNINGS TAX

administration	
by tax commission .....	229
law passed, 1913 .....	7
bills introduced, 1913.....	4
companies paying .....	8
definitions of gross earnings.....	8, 9
proper method of taxing all public utility companies.....	1, 2
receipts from.....	16, 186, 188, 189, 191
recommendation by tax commission, 1913.....	1
value of property subject to, estimate.....	61

## HEAD OF FAMILY, see also Exemptions

## HENNEPIN COUNTY

assessment	
personal property, in 1913 and 1914.....	52, 53
real property	
platted .....	59
unplatted .....	58
education, levy for.....	209
paid state in 1914 more than received from state.....	227
roads and bridges, apportionment for.....	209



## HIBBING

assessment of money and credits, 1910 to 1914.....	68
--	----

## HUBBARD COUNTY

received much more from state in 1914 than amount paid state.	227
---	-----

## ILLINOIS

comparative cost of public schools.....	201, 202
levies on state road tax.....	205

## INCOME TAX

bills introduced, 1913.....	7
gross earnings tax of public utility companies, a workable income tax .....	4
legislative action not recommended by tax commission at present time .....	232

## INDIA

iron ores, quality.....	76
-------------------------	----

## INDIANA

comparative cost of public schools.....	201, 202
---	----------

## INHERITANCE TAX

an important tax law.....	7
method of taxation.....	15
rates and exemptions, table.....	15
receipts from	
1914.....	16, 186, 376
1906-1914, by counties.....	374-375

## INSURANCE COMPANIES

fire marshal's tax.....	11
foreign .....	11
method of taxation.....	10
receipts from .....	16, 186, 376

## INTANGIBLE PROPERTY, see Money and Credits

## INTERNATIONAL FALLS

reassessment of money and credits, 1913.....	71
--	----

## IOWA

comparative cost of public schools.....	201, 202
levies no state road tax.....	205
levies no state school tax.....	205

## IRONTON VILLAGE

represented at Cuyuna range hearing.....	86
--	----

## ITASCA COUNTY

great increase in tax levies, 1907 to 1913.....	223
paid state more in 1914 than received from state.....	227

## JACKSON COUNTY

reassessment of money and credits, 1914.....	73
--	----

## JUDICIARY, THE

cost of, 1896, 1902, 1908 and 1914.....	192, 194, 195, 197
increase during period.....	197
growth .....	174-175, 182, 183

## KANABEC COUNTY

received much more from state in 1914 than paid state.....	227
--	-----

## KANSAS

comparative cost of public schools.....	201, 202
---	----------

## KEMP, JAMES FURMAN,

estimate of available iron ore.....	77
-------------------------------------	----

## KINGSTON, PROF. MERTON S.,

valuation of mining properties, co-operation with tax commission .....	83
--	----

## KOOCHICHING COUNTY

great increase in tax levies, 1907 to 1913.....	223
real estate assessment, 1913 and 1914 decrease in platted property .....	59

## LAKE COUNTY

iron ore possibilities.....	78
real estate assessment, 1914, compared with 1912	
decrease in unplatted property.....	59
special changes by tax commission.....	59

## LAKE CRYSTAL

reassessment of money and credits, 1913.....	71
--	----

## LARSON, REPRESENTATIVE,

introduction of bill relating to assessment of mineral rights, 1913	3
---	---

## LEGISLATURE

growth .....	174-175, 182, 183
--------------	-------------------

## LEVY, see Taxes

## LIGHT, HEAT AND POWER COMPANIES

reports called for, 1914.....	41, 230
tabulation by tax commission.....	230

## LISTING BLANKS

prepared by tax commission.....	25
sample forms .....	388-395

## LITTLE FALLS

assessment of money and credits, 1910 to 1914.....	68
--	----

## LOCAL BOARDS OF REVIEW, see Boards of Review

## LOGS

assessment difficult .....	41
recommendations by tax commission.....	1, 3, 232
reports called for from saw mills.....	41, 230

**McALPINE, D. B.,**

present at Cuyuna range hearing..... 86

**McCARTY, PROF. EDWARD P.,**

valuation of mining properties, co-operation with tax commis-  
sion .....83, 84, 96

**McKENNAN, J. B.,**

opinion as to certain class of Cuyuna range ores..... 116

**MANKATO**

assessment of money and credits, 1910 to 1914..... 68

MAPS, see Tax Maps

**MAHNOMEN COUNTY**

great increase in tax levies, 1907 to 1913..... 228

**MEANS, J. H.,**

opinion as to certain class of Cuyuna range ores..... 116

**MEEKER COUNTY**

reassessments of money and credits in rural districts, 1913.... 72

**MESABI-VERMILION RANGES**

beginning of mining operations..... 118  
character of the ores..... 119  
concentration ..... 132-136  
formation of the ores..... 119  
hearing and equalization by tax commission..... 88, 89  
methods of mining..... 121  
ore estimates ..... 125-138  
    Mesabi ..... 125-136  
    Vermilion ..... 136-137  
properties reported 1912-1914 by school of mines..... 106-110  
prospecting ..... 120  
cost ..... 121

## MESABI-VERMILION RANGES (Continued)

revaluation by tax commission.....	229
shipments to January 1, 1914.....	119
transportation of the ore.....	122, 123
washing the ores.....	132-136
estimates involving washable ore.....	131
winning the ore.....	121

## MICHIGAN

comparative cost of public schools.....	201, 202
levies no state school tax.....	205

## MILLE LACS COUNTY

received from the state in 1914 much more than paid state....	227
paid state in 1914 more than received from state.....	227
roads and bridges, apportionment for.....	209

## MINNEAPOLIS

assessment of money and credits, 1910 to 1914.....	68
personal property assessment, 1913 and 1914	
decrease in number of persons assessed.....	54
decrease in valuation of household goods.....	53
real estate assessments, 1913 and 1914	
decrease in valuation .....	62
reasons for .....	62

## MINERAL RIGHTS

bill introduced, 1913.....	3
difficulty in taxing.....	150
present law .....	151
construed by supreme court.....	151
suggested changes .....	152
real estate and taxable as such.....	150
recommendations by tax commission	
1913 .....	1
1914 .....	153

MINES AND MINERALS, see also Cuyuna Range, Mesabi-Vermillion  
Ranges, Mineral Rights

## MINES AND MINERALS (Continued)

assessment .....	78-105
1906 .....	79
1907 .....	80
1906 to 1913 .....	89
1913, compared with other property.....	90, 91, 93
1913, summary .....	98-101
1914 .....	81, 82, 88, 95, 102-105
classified rates .....	81
drying plants	
Brunt mine .....	148
Whiteside mine .....	148
hearings before tax commission	
Cuyuna range .....	85
Mesabi-Vermilion ranges .....	88
iron mining in Minnesota	
concentration .....	132-136
districts .....	118
estimates .....	125-147
formation .....	119
general characteristics .....	119
geology .....	119
methods of mining	
milling .....	122
open pit .....	121
top slicing .....	122
ore bodies and character of the ore.....	131
prospecting for iron ore.....	120
report of school of mines on.....	118-149
smelting of iron ore.....	124
transportation of the ore	
by rail .....	123
on the Great Lakes.....	124
winning the ore.....	121
iron ore	
classified tonnages by assessment districts, 1913 and 1914,	
tables .....	98, 102
factors of determining value.....	75, 76
forms in which found.....	75
prospecting for .....	119
resources of the world.....	77
sources of information concerning.....	77
valuation by, assessment districts, 1913 and 1914, tables....	100, 104
mineral lands	
assessment in 1913 and 1914.....	89, 93, 151
drill reports called for and investigated.....	85
mineral value in Minnesota	
applications for reduction referred to school of mines.....	84
assessment .....	78-105

## MINES AND MINERALS (Continued)

mineral values in Minnesota (continued)	
classified assessed rates per ton, 1907-1914.....	81
compared with other taxable value in state.....	82
Cuyuna range .....	85, 87
equalization by tax commission.....	78-82
tables .....	98-105
Mesabi-Vermillion ranges .....	88, 89
royalty not a factor.....	86
standard classification of iron ores.....	80
summaries .....	88, 89, 93, 96
ore concentration .....	132-136
work of school of mines.....	84
ore estimates	
Cuyuna range .....	138-147
Mesabi range .....	125-136
Vermillion range .....	136-137
world's supply .....	77
royalty, not a factor of taxable value.....	86
school of mines	
acknowledgments .....	96, 111
inspection and valuation of mining properties.....	83
methods of work .....	83, 110
mining engineer of tax commission.....	83
recommendation .....	110
reports to tax commission.....	106-149
general report on Minnesota iron ranges.....	106-111
iron mining in Minnesota.....	118-149
special report on Cuyuna iron range.....	111-118
staff .....	111
shipments .....	79, 93, 123, 124
state mineral leases.....	94-96
taxes on iron ore .....	89-93
compared with other property.....	82, 90, 91, 93
prospective state tax and mineral revenue.....	94
tonnage tax, bill introduced, 1913.....	7

MINNESOTA SCHOOL OF MINES, see School of Mines

## MISSOURI

comparative cost of public schools.....	201, 202
---	----------

## MONEY AND CREDITS

apportionment of taxes from	
1912 .....	354-355
1913 .....	368-369

## MONEY AND CREDITS (Continued)

assessment	
1914 .....	61, 73
abstract of, 1911-1914.....	336-337
comparison, 1912 and 1914.....	61
comparative results under old and new laws.....	67-70
cities .....	68-70
urban and rural assessments.....	70
definitions .....	65
failure of old method of assessment.....	65
causes .....	66
importance of law.....	7, 74
increase in cities.....	68-70
instructions by tax commission	
to assessors .....	44-45
to boards of review.....	32, 46
to county boards .....	35, 47
listing blank .....	394-395
method of taxation.....	12
provisions of three-mill tax law.....	65
reassessments	
in 1913 .....	70
cities and villages.....	71
justified by results.....	72
rural districts .....	72
in 1914 .....	73
urban and rural assessments.....	70

## MONTGOMERY

reassessment of money and credits, 1913.....	71
--	----

## MORRISON COUNTY

iron ore possibilities.....	78
-----------------------------	----

## MORTGAGE REGISTRY TAX

law amended, 1913.....	7
provisions of law.....	11
receipts from.....	16, 186, 370-371, 376

## MURPHY, PROF. JOHN F.,

valuation of mining properties, co-operation with tax commis- sion .....	83, 96
---	--------



## NEBRASKA

comparative cost of public schools.....	201, 202
---	----------

## NEWFOUNDLAND

iron ores, quality.....	76
ore reserves .....	78

## NEW ULM

assessment of money and credits, 1910 to 1914.....	68
--	----

## NICOLLET COUNTY

small increase in tax levies, 1907 to 1913.....	223
---	-----

## NORMAN COUNTY

small increase in tax levies, 1907 to 1913.....	223
---	-----

## NORTH AMERICA

iron ore reserves .....	78
-------------------------	----

## NORTH DAKOTA

comparative cost of public schools.....	201, 202
levies no state road tax.....	205

## OBERG, JOHN A.,

county commissioner, present at Cuyuna range hearing.....	86
---	----

## OFSTHUN, REPRESENTATIVE,

introduction of tax bills.....	5, 23
--------------------------------	-------

## OHIO

comparative cost of public schools.....	201, 202
---	----------

## OLMSTED COUNTY

decrease in assessment of money and credits, 1914.....	73
--	----

# ORR, REPRESENTATIVE,

introduction of bill changing date of assessment.....	3
---	---

# OTTER TAIL COUNTY

iron ore possibilities.....	78
-----------------------------	----

# OWATONNA

assessment of money and credits, 1910 to 1914.....	68
reassessment of money and credits, 1913.....	71

# PAYMENT OF TAXES

express companies .....	10
freight line companies .....	9
general property tax.....	14
grain—bushel tax .....	12
inheritance taxes .....	16
insurance companies .....	11
money and credits.....	12
mortgage registry tax.....	11
poll taxes .....	16
railroads .....	8
sleeping car companies.....	9
telegraph companies .....	13
telephone companies .....	10
trust companies .....	10
vessel tonnage tax.....	13

# PERSONAL PROPERTY, see also Money and Credits

assessment	
abstracts of	
1913 .....	292-309
1914 .....	310-331
in 1913 and 1914.....	41-42, 49-57
of certain kinds difficult.....	41
equalization	
1913 .....	41-42, 49-57, 237-263
1914 .....	52-57, 268-290
listing blanks .....	388-393
maps prepared by tax commission.....	230

# POLL TAXES

in villages organized under general laws.....	16
---	----

## PROTECTION OF LIFE AND PROPERTY

expansion of governmental functions.....157, 160, 176, 177, 178

## PUBLIC HEALTH AND GENERAL WELFARE

increase of governmental supervision

157, 166-168, 176, 178, 179, 180, 182, 202

## PUBLIC UTILITY CORPORATIONS

gross earnings tax system best for..... 4

recommendations of tax commission

1911 and 1913..... 1, 2

1914 ..... 232

reports called for and examined..... 41, 230

## PUBLIC WELFARE

expansion of governmental functions

157, 162-168, 176, 177, 178, 179, 180, 181, 182, 197, 199, 200; 202

## PULP AND PAPER COMPANIES

difficulty of assessing..... 41

reports called for and tabulated..... 41, 230

## RAILROADS

chapter 9, Laws 1912, an important tax law..... 7

gross earnings, definition..... 8

gross earnings tax a property tax..... 8

method of taxation..... 8

property not owned and operated for railroad purposes..... 9

railroads "not ordinary steam railroads," distribution of taxes

by tax commission ..... 230

real and personal property holdings,

compared with full value of mining properties..... 82

investigation of by tax commission..... 229

receipts from ..... 16, 186

compared with receipts from mining properties..... 82

## RAMSEY COUNTY

assessment, 1913 and 1914

personal property ..... 52

real estate ..... 59

education, levy for..... 209

paid state in 1914 more than received from state..... 227

roads and bridges, apportionment for..... 209

## REAL ESTATE

assessment	
abstract of, 1914.....	332-335
in 1912 and 1914.....	57-64
average taxable value per acre, 1880-1913, table.....	382-383
equalization	
1913, special changes.....	264
1914 .....	59-64, 265-267
maps, prepared by tax commission.....	230

## REASSESSMENTS

assessors appointed by tax commission.....	231
money and credits.....	42
personal property .....	42
real estate .....	42

## RECOMMENDATIONS AND LEGISLATION IN 1913

chapter relating to.....	1-7
recommendations .....	1
tax legislation in 1913	
classified assessment law.....	1
corporations—corporate excess—bill.....	5
county assessor bill.....	2
exemptions, personal property.....	2
express companies .....	7
grain—bushel tax .....	7
gross earnings tax	
administration .....	7
extension of system.....	3, 7
logs, place of assessment.....	3
mines and minerals.....	3, 7
mortgage registry tax.....	7
public utility companies.....	3, 4
street railway companies, personal property.....	7
telephone companies .....	7
trust companies .....	7
valuation, basis .....	1
tax legislation since 1907, most important.....	7

## RECOMMENDATION BY TAX COMMISSION, see also Recommendations and Legislation in 1913

basis of valuation.....	20-23
mineral rights .....	153
to legislature of 1913.....	1-7
to legislature of 1915.....	153, 232

## RED WING

assessment of money and credits, 1910 to 1914..... 68

## REDWOOD COUNTY

reassessments of money and credits in rural districts, 1913.... 72

small increase in tax levies, 1907 to 1913..... 223

REFUNDMENTS, see Abatements

## REGULATION OF COMMERCE AND INDUSTRY

expansion of.....157, 168-171, 176, 178, 179, 180, 182

## RICE COUNTY

decrease in assessment of money and credits, 1914..... 73

## ROCHESTER

assessment of money and credits, 1910 to 1914..... 68

reassessment of money and credits, 1913..... 71

## ROCK COUNTY

reassessments of money and credits in rural districts, 1913.... 72

received from the state in 1914 less than paid state..... 227

## ROSEAU COUNTY

great increase in tax levies, 1907 to 1913..... 223

## RUSSELL, CHAS. A.,

represented Crow Wing county at Cuyuna range hearing..... 86

## RUSSIA

iron ores, quality..... 76

## ST. CLOUD

assessment of money and credits, 1910 to 1914..... 68

reassessment of money and credits, 1913..... 71

## ST. LOUIS COUNTY

education, levy for.....	209
great increase in tax levies, 1907 to 1913.....	223
received from state in 1913 much less than paid state.....	227
roads and bridges, apportionment for.....	209

## ST. LOUIS PARK

reassessment of money and credits, 1913.....	71
--	----

## ST. PAUL

assessment of money and credits, 1910 to 1914.....	68
personal property assessments, 1913 and 1914, compared	
number of persons assessed.....	54
valuation of household goods.....	53
real estate assessments, 1912 and 1914, compared	
decrease in valuation.....	62
reasons for .....	62

## SAUK CENTRE

reassessment of money and credits, 1913.....	71
--	----

## SCHOOL OF MINES

acknowledgment .....	96, 111
inspection and valuation of mining properties.....	83
methods of work .....	83, 110
mining engineer of tax commission.....	83
recommendations .....	110
reports to tax commission.....	106-149
general report on Minnesota iron ranges.....	106-111
iron mining in Minnesota.....	118-149
special report on Cuyuna iron range.....	111-118
staff .....	111

SCHOOLS, see Education and Educational Institutions

## SCOTT COUNTY

decrease in assessment of money and credits, 1914.....	73
reassessment of money and credits in rural districts, 1913.....	72

## SELIGMAN, E. R. A.

on taxation of corporate excess.....	6
--------------------------------------	---

## SIBLEY COUNTY

reassessments of money and credits in rural districts, 1913....	72
---	----

## SINGLE TAX

legislative action not recommended by tax commission at present time .....	232
--	-----

## SJOGREN, HJALMAR

world's summary of iron ore.....	77
----------------------------------	----

## SLEEPING CAR COMPANIES

assessment, 1913.....	263
definition .....	9
method of taxation.....	9
law passed in 1913, changing.....	4
valuation by tax commission, 1913.....	231

## SMART, J. F.

county auditor, representing Crow Wing county at Cuyuna range hearing .....	86
---	----

## SOCIETIES AND ASSOCIATIONS

cost of.....	193, 194, 195, 202
growth of.....	164, 172, 174, 177, 181

## SOUTH AMERICA

iron ore reserves.....	78
------------------------	----

## SOUTH DAKOTA

comparative cost of public schools.....	201, 202
levies no state road tax.....	205
levies no state school tax.....	205

## SPAIN

iron ores, quality.....	76
-------------------------	----

## SPOONER, REPRESENTATIVE

basis of valuation bill, 1913.....	23
------------------------------------	----

**STAPLES**

reassessment of money and credits, 1913.....	71
--	----

**STATE AUDITOR**

certification of tax rate to county auditor.....	14
--	----

**STATE INSTITUTIONS, see Charitable and Correctional Institutions**

**STATE LANDS**

recommendation by tax commission.....	232
---------------------------------------	-----

**STATE GOVERNMENT, GROWTH AND EXPANSION OF FUNCTIONS**

administrative departments .....	176-182
classification .....	176
development of state and conservation of resources,	
157, 170-174, 176, 177, 181, 182, 202	
executive and financial offices.....	157, 176, 177, 178, 180, 181, 197
constitutional officers .....	157, 158, 176
expansion during various periods.....	176-182
protection of life and property.....	157, 160, 176, 177, 178
public welfare.....	157, 162-168, 176, 177, 178, 179, 180, 181, 197
charitable and correctional institutions	
157, 164-166, 176, 177, 178, 179, 180, 182, 199	
educational institutions	
157, 162-164, 176, 177, 178, 179, 181, 182, 200	
public health and general welfare	
157, 166-168, 176, 178, 179, 180, 182, 202	
regulation of commerce and industry..	157, 168-171, 176, 178, 179, 180
causes of expansion.....	157
historical outline, table.....	158-175
judicial department.....	174-175, 182, 183
legislative department.....	174-175, 182, 183
relation to cost of government.....	155, 156, 204
what functions shall be performed by government for the people	
to decide .....	184, 204, 227

**STEELE COUNTY**

reassessment of money and credits in rural districts, 1913.....	72
---	----

**STILLWATER**

assessment of money and credits, 1910 to 1914.....	68
--	----



## STREET RAILWAY COMPANIES

method of taxation.....	8
personal property, place of listing.....	7

## SWANSON, C. S., COUNTY ATTORNEY

representing Crow Wing County at Cuyuna range hearing.....	86
--	----

## SWEDEN

iron ores, quality.....	76
ore reserves .....	78

## TAX COMMISSION

activities in 1913 and 1914.....	229
county visitations .....	230
letters to assessors, county boards, etc.....	26, 28-35, 39, 40, 42-48
opinions by .....	231
recommendations to legislature	
1909 .....	20
1911 .....	22
1913 .....	1-7
1914 .....	232

## TAX LEVIES

how made .....	14, 207
----------------	---------

## TAX LIST

abstracts	
1912 .....	342-355
1913 .....	356-369

## TAXES

amount dependent on expenditure.....	28, 154
attitude of the public.....	28
data regarding, explained to assessors.....	28, 29
direct	
analyses and summaries.....	207-228
best means of raising local revenue.....	154
how levied .....	14
receipts from, for state purposes.....	186, 188, 189, 191, 376, 377, 384
theory of .....	205

## TAXES (Continued)

## indirect

burden not as noticeable as direct.....	154
kinds enumerated .....	8
receipts from.....	186, 189, 191, 205, 376
shifted to ultimate consumer.....	227
increasing burden of, cause.....	155

## levies, by governmental subdivisions, for various years

city and village tax levies.....	211-226, 348-350, 363-365
1906 to 1913, increase .....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared, by counties .....	216-223
1912, abstract, by counties.....	348-350
1913, abstract, by counties.....	363-365
1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
how made .....	14

county tax levies.....	211-226, 345-347, 360-362
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties.....	216-223
1912, abstract, by counties.....	345-347
1913, abstract, by counties.....	360-362
1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
how made .....	14

school district tax levies.....	208-226, 351-353, 365-367
1900 to 1913, amount, and percentage of total levy....	210
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1906 to 1913, increase .....	211
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	351-353
1913, abstract, by counties.....	365-367
1913, diagram .....	214
1913, proportion of total, by counties.....	224-225
increase in levies.....	208, 209

state tax levies.....	206-226, 345-347, 360-362
1900 to 1913, by purposes.....	206, 207
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	345-347
1913, abstract, by counties.....	365-367
1913, diagram .....	214
1913, proportion of total by counties.....	224-225
amount compared with payments to counties.....	224-225

## TAXES (Continued)

levies by governmental subdivisions, for various years (continued)	
how made .....	14
increase in levies .....	208
township tax levies.....	211-225, 348-353, 362-367
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties.....	216-223
1912, abstract, by counties .....	348-353
1913, abstract, by counties.....	362-367
1913, diagram .....	214
1913, proportion of total by counties.....	224-225
how made .....	14
total .....	208-226, 342-344, 356-358
1900 to 1913, compared with levies for education and roads and bridges .....	210
1906 to 1913, increase.....	211
1906, 1908, 1910, 1912 and 1913 compared.....	211-213
1907 and 1913, exclusive of roads and bridges, compared by counties .....	216-223
1912, abstract, by counties.....	342-344
1913, abstract, by counties.....	356-358
1913, analyzed, by counties.....	224-225
1913, diagram .....	214
how made .....	14
levies, by governmental subdivisions, for various years	
county tax levies	
local versus state.....	29, 208-226
on iron ore, compared with other taxes in state.....	82
personal property, nature of lien.....	14
real estate, nature of lien.....	14
tax judgments, nature of lien.....	15

## TAXING SYSTEM OF MINNESOTA

comparison of revenue derived from general and special taxes	
	16, 188, 189, 376
express companies .....	10
freight line companies .....	9
general property tax.....	13
grain—bushel tax .....	12
gross earnings taxes.....	8, 9, 10
inheritance taxes .....	15
insurance companies .....	10
money and credits.....	12
mortgage registry tax.....	11
poll taxes .....	16
railroads .....	8

## TAXING SYSTEM OF MINNESOTA (Continued)

sleeping car companies.....	9
street railways .....	8
telegraph companies .....	13
telephone companies .....	10
trust companies .....	10
vessel tonnage tax .....	13

## TELEGRAPH COMPANIES

assessment	
1913 .....	263
1914 .....	290
method of taxation.....	13
receipts from .....	16, 186, 376
reports called for from.....	41, 230

## TELEPHONE COMPANIES

gross earnings tax rate, increase in.....	7
method of taxation.....	10
receipts from .....	16, 186, 376
reports called for from.....	41, 230

## TENNY, FRANK

opinion as to usability of certain class of Cuyuna range ores...	115
--	-----

## TIME OF ASSESSMENT

recommendation by tax commission.....	1, 3
---------------------------------------	------

## TODD COUNTY

iron ore possibilities.....	78
-----------------------------	----

## TONNAGE TAX, see Mines and Minerals, Vessels

## TRUST COMPANIES

not engaged in banking business	
method of taxation.....	7, 10
receipts from .....	16

## VALUATION, BASIS OF, see Classified Assessment Law

VERMILION RANGE, see Mesabi-Vermilion Ranges

VESSELS

tonnage tax ..... 13

VIRGINIA

assessment of money and credits, 1910 to 1914..... 68

WABASHA

reassessment of money and credits, 1913..... 71

WADENA COUNTY

iron ore possibilities..... 78

reassessment of money and credits, 1914..... 73

WASECA COUNTY

reassessment of money and credits in rural districts, 1913..... 72

WALKER, DR.

on taxation of corporate excess..... 6

WASHBURN v. GREGORY COMPANY

construction of statute taxing mineral rights..... 151

WILKIN COUNTY

reassessments of money and credits in rural districts, 1913.... 72

WINONA

assessment of money and credits, 1910 to 1914..... 68

small increase in tax levies, 1907 to 1913..... 223

WISCONSIN

comparative cost of public schools..... 201, 202

levies no state school tax..... 205

## WASHINGTON COUNTY

reassessments of money and credits in rural districts, 1913....	72
small increase in tax levies, 1907 to 1913.....	223

## WORKS, SENATOR

introduction of county assessor bill.....	2
---	---

## WRIGHT COUNTY

reassessments of money and credits in rural districts, 1913....	72
---	----

APR 21 1916

